

School District of Okaloosa County
Proposed Preliminary and Tentative Budget
Fiscal Year 2018-2019
July 31, 2018

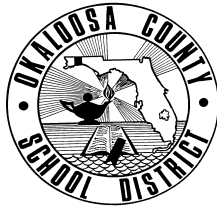


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SECTION I. ASSESSMENT AND MILLAGE LEVIES

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A. Certified Taxable Value of Property in County by Property Appraiser		18,778,803,682.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.1130	4.1130
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.3610	6.3610

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

Preliminary & Tentative

SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	2,427,739.00
Reserve Officers Training Corps (ROTC)	3191	300,000.00
Miscellaneous Federal Direct	3199	625,000.00
Total Federal Direct	3100	3,352,739.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	550,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	550,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	113,476,183.00
Workforce Development	3315	2,223,670.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	16,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	40,000.00
District Discretionary Lottery Funds	3344	56,501.00
Class Size Reduction Operating Funds	3355	34,732,656.00
Florida School Recognition Funds	3361	2,179,797.00
Voluntary Prekindergarten Program (VPK)	3371	442,200.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	153,167,007.00
<i>LOCAL:</i>		
District School Taxes	3411	87,632,414.00
Tax Redemptions	3421	150,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	250,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	310,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	1,333,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,315,510.00
Total Local	3400	90,990,924.00
TOTAL ESTIMATED REVENUES		248,060,670.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,005,346.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,005,346.00
TOTAL OTHER FINANCING SOURCES		12,005,346.00
Fund Balance, July 1, 2018	2800	53,270,643.25
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		313,336,659.25

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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SECTION II. GENERAL FUND - FUND 100 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	177,504,886.37	105,404,022.16	35,397,312.65	25,079,152.78		8,643,924.06	1,190,245.93	1,790,228.79
Student Support Services	6100	9,400,990.24	6,068,159.00	1,910,871.00	1,338,606.24	1,600.00	74,189.00	5,135.00	2,430.00
Instructional Media Services	6200	1,627,837.68	927,302.00	439,991.00	2,227.37		2,362.23	255,955.08	
Instruction and Curriculum Development Services	6300	3,605,032.12	2,096,628.00	592,300.28	701,557.50	900.00	59,678.31	6,956.03	147,012.00
Instructional Staff Training Services	6400	2,618,015.40	1,648,457.26	444,015.65	34,821.21		30,101.28	6,220.00	454,400.00
Instruction-Related Technology	6500	518,012.11	245,184.05	73,582.14	146,680.71	2,400.00	6,216.87	43,088.34	860.00
Board	7100	1,253,640.04	285,611.00	228,870.00	680,231.04		2,800.00	2,600.00	53,528.00
General Administration	7200	364,657.04	194,052.00	102,022.00	20,444.00		6,595.04	700.00	40,844.00
School Administration	7300	19,976,300.69	14,709,484.00	4,625,926.00	491,332.30		112,129.70	30,916.19	6,512.50
Facilities Acquisition and Construction	7400	875,563.01	204,733.00	71,064.00	219,016.92	1,750.00	3,000.00	364,399.09	11,600.00
Fiscal Services	7500	2,464,447.31	1,391,281.00	444,828.00	98,009.89		27,650.00	421,543.42	81,135.00
Food Service	7600								
Central Services	7700	5,976,306.32	1,793,514.00	2,875,460.12	568,179.82	8,720.00	553,794.92	8,610.26	168,027.20
Student Transportation Services	7800	13,392,202.99	6,608,415.00	4,044,940.00	807,000.98	1,032,700.00	829,986.01	8,750.00	60,411.00
Operation of Plant	7900	21,686,914.18	344,119.00	1,654,054.00	10,782,393.17	8,775,125.04	67,124.07	60,175.82	3,923.08
Maintenance of Plant	8100	7,512,507.35	3,004,441.00	1,295,355.00	2,278,556.17	108,800.00	317,709.89	171,496.08	336,149.21
Administrative Technology Services	8200	2,977,798.11	1,743,743.00	541,956.00	620,271.87	1,000.00	23,077.25	47,749.99	
Community Services	9100	1,675,291.41	583,313.52	328,918.74	69,471.42		464,928.14	25,535.22	203,124.37
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		273,430,402.37	147,252,458.99	55,071,466.58	43,937,953.39	9,932,995.04	11,225,266.77	2,650,076.45	3,360,185.15
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710	85,916.14							
Restricted Fund Balance, June 30, 2019	2720	14,337,009.04							
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740	10,857,821.19							
Unassigned Fund Balance, June 30, 2019	2750	14,625,310.51							
TOTAL ENDING FUND BALANCE	2700	39,906,256.88							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		313,336,659.25							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

Preliminary & Tentative

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	7,265,100.00
USDA-Donated Commodities	3265	817,600.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,082,700.00
<i>STATE:</i>		
School Breakfast Supplement	3337	39,500.00
School Lunch Supplement	3338	63,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	102,500.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	3,468,200.00
Other Miscellaneous Local Sources	3495	12,000.00
Total Local	3400	3,480,200.00
TOTAL ESTIMATED REVENUES		11,665,400.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	5,392,919.48
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,058,319.48

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,838,590.00
Employee Benefits	200	935,007.67
Purchased Services	300	6,539,804.58
Energy Services	400	87,430.00
Materials and Supplies	500	1,028,893.67
Capital Outlay	600	1,079,821.13
Other	700	328,007.45
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		11,837,554.50
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2019	2710	347,728.65
Restricted Fund Balance, June 30, 2019	2720	
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	4,873,036.33
Unassigned Fund Balance, June 30, 2019	2750	
TOTAL ENDING FUND BALANCE	2700	5,220,764.98
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,058,319.48

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

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	904,968.67
Total Federal Direct	3100	904,968.67
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	15,347.82
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	282.94
Teacher and Principal Training and Recruiting - Title II, Part A	3225	985,294.40
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	7,805,434.01
Elementary and Secondary Education Act, Title I	3240	5,844,025.94
Language Instruction - Title III	3241	145,337.22
Twenty-First Century Schools - Title IV	3242	210,169.49
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	15,273.73
Total Federal Through State And Local	3200	15,021,165.55
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		15,926,134.22
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		15,926,134.22

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	10,256,098.54	5,494,404.63	2,525,386.90	658,343.92		1,247,115.97	288,645.37	42,201.75
Student Support Services	6100	624,964.71	389,473.45	146,827.97	24,669.52		55,779.83		8,213.94
Instructional Media Services	6200	3,045.00			1,045.00			2,000.00	
Instruction and Curriculum Development Services	6300	2,438,872.94	1,447,284.42	427,417.90	346,154.05		189,603.97	9,600.00	18,812.60
Instructional Staff Training Services	6400	1,125,116.80	768,187.00	264,919.62	65,809.84		7,844.81	1,300.00	17,055.53
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,463,092.48					769,238.00		693,854.48
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,014.00		14.00					1,000.00
Student Transportation Services	7800	13,929.75			13,929.75				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		15,926,134.22	8,099,349.50	3,364,566.39	1,109,952.08		2,269,582.58	301,545.37	781,138.30
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		15,926,134.22							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
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SECTION VI. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	124,110.00	124,110.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	190,750.00		190,750.00					
Total State Sources	3300	314,860.00	124,110.00	190,750.00					
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	1,000.00		1,000.00					
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	1,000.00		1,000.00					
TOTAL ESTIMATED REVENUES		315,860.00	124,110.00	191,750.00					
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	7,453,312.00						7,453,312.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	7,453,312.00						7,453,312.00	
TOTAL OTHER FINANCING SOURCES		7,453,312.00						7,453,312.00	
Fund Balance, July 1, 2018	2800	725,468.23	674,009.82	51,458.41					
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		8,494,640.23	798,119.82	243,208.41				7,453,312.00	

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

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APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	7,265,000.00	90,000.00	65,000.00				7,110,000.00	
Interest	720	481,072.00	34,110.00	123,650.00				323,312.00	
Dues and Fees	730	21,305.00		1,305.00				20,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	7,767,377.00	124,110.00	189,955.00				7,453,312.00	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	727,263.23	674,009.82	53,253.41					
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCES	2700	727,263.23	674,009.82	53,253.41					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		8,494,640.23	798,119.82	243,208.41				7,453,312.00	

SECTION VII. CAPITAL PROJECTS FUNDS

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	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	687,507.00						687,507.00				
Interest on Undistributed CO&DS	3325	9,810.00						9,810.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	652,102.00				652,102.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,349,419.00				652,102.00		697,317.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	27,041,477.00							27,041,477.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	27,041,477.00							27,041,477.00			
TOTAL ESTIMATED REVENUES		28,390,896.00				652,102.00		697,317.00	27,041,477.00			
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2018	2800	9,606,871.02		2,397.27		288,273.05		824,847.61	7,952,097.30		539,255.79	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		37,997,767.02		2,397.27		940,375.05		1,522,164.61	34,993,574.30		539,255.79	

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	445,548.97							445,548.97			
Furniture, Fixtures and Equipment	640	932,321.50							932,321.50			
Motor Vehicles (Including Buses)	650	487,786.07							487,786.07			
Land	660											
Improvements Other Than Buildings	670	1,628,048.36							1,531,048.72		96,999.64	
Remodeling and Renovations	680	14,273,860.58				940,375.05		959,357.40	12,022,153.05		351,975.08	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		17,767,565.48				940,375.05		959,357.40	15,418,858.31		448,974.72	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	12,005,346.00							12,005,346.00			
To Debt Service Funds	920	7,453,312.00							7,453,312.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	19,458,658.00							19,458,658.00			
TOTAL OTHER FINANCING USES		19,458,658.00							19,458,658.00			
Nonspendable Fund Balance, June 30, 2019	2710											
Restricted Fund Balance, June 30, 2019	2720											
Committed Fund Balance, June 30, 2019	2730											
Assigned Fund Balance, June 30, 2019	2740	771,543.54		2,397.27				562,807.21	116,057.99		90,281.07	
Unassigned Fund Balance, June 30, 2019	2750											
TOTAL ENDING FUND BALANCES	2700	771,543.54		2,397.27				562,807.21	116,057.99		90,281.07	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		37,997,767.02		2,397.27		940,375.05		1,522,164.61	34,993,574.30		539,255.79	

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

Preliminary & Tentative
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SECTION VIII. PERMANENT FUNDS - FUND 000

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	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

Preliminary & Tentative
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SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

Page 15

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

Preliminary & Tentative
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SECTION IX. ENTERPRISE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2018	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION X. INTERNAL SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2018	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

BUDGET SUMMARY

* THE PROPOSED OPERATING BUDGET EXPENDITURES OF OKALOOSA COUNTY SCHOOL DISTRICT ARE 0.2%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2018-2019

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	4.1130
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Capital Outlay	0.0000
Discretionary Operating	0.7480

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

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
0.0000	Debt Service (Voted)	0.0000
	Total Millage	6.3610

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	\$ 3,902,739	\$ 24,008,834	\$ -	\$ -	\$ -	\$ -	\$ 27,911,573
State sources	153,167,007	102,500	314,860	1,349,419	-	-	154,933,786
Local sources	90,990,924	3,480,200	1,000	27,041,477	-	-	121,513,601
TOTAL SOURCES	\$ 248,060,670	\$ 27,591,534	\$ 315,860	\$ 28,390,896	\$ -	\$ -	\$ 304,358,960
Transfers In	12,005,346	-	7,453,312	-	-	-	19,458,658
Fund Balances/Reserves/Net Assets	53,270,643	5,392,919	725,468	9,606,871	-	-	68,995,902
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 313,336,659	\$ 32,984,454	\$ 8,494,640	\$ 37,997,767	\$ -	\$ -	\$ 392,813,520
EXPENDITURES							
Instruction	177,504,886	10,256,099	-	-	-	-	187,760,985
Pupil Personnel Services	9,400,990	624,965	-	-	-	-	10,025,955
Instructional Media Services	1,627,838	3,045	-	-	-	-	1,630,883
Instructional and Curriculum Development Services	3,605,032	2,438,873	-	-	-	-	6,043,905
Instructional Staff Training Services	2,618,015	1,125,117	-	-	-	-	3,743,132
Instruction Related Technology	518,012	-	-	-	-	-	518,012
School Board	1,253,640	-	-	-	-	-	1,253,640
General Administration	364,657	1,463,092	-	-	-	-	1,827,750
School Administration	19,976,301	-	-	-	-	-	19,976,301
Facilities Acquisition and Construction	875,563	-	-	18,539,109	-	-	19,414,672
Fiscal Services	2,464,447	-	-	-	-	-	2,464,447
Food Services	-	12,185,283	-	-	-	-	12,185,283
Central Services	5,976,306	1,014	-	-	-	-	5,977,320
Pupil Transportation Services	13,392,203	13,930	-	-	-	-	13,406,133
Operation of Plant	21,686,914	-	-	-	-	-	21,686,914
Maintenance of Plant	7,512,507	-	-	-	-	-	7,512,507
Administrative Technology Services	2,977,798	-	-	-	-	-	2,977,798
Community Services	1,675,291	-	-	-	-	-	1,675,291
Debt Services	-	-	7,767,377	-	-	-	7,767,377
TOTAL EXPENDITURES	\$ 273,430,402	\$ 28,111,417	\$ 7,767,377	\$ 18,539,109	\$ -	\$ -	\$ 327,848,306
Transfers Out	-	-	-	19,458,658	-	-	19,458,658
Fund Balances/Reserves/Net Assets	39,906,257	4,873,036	727,263	-	-	-	45,506,556
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$ 313,336,659	\$ 32,984,454	\$ 8,494,640	\$ 37,997,767	\$ -	\$ -	\$ 392,813,520

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

**NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY**

The Okaloosa County School Board will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.861 mills for operating expenses and is proposed solely at the discretion of the school board.

The Capital Outlay Tax will generate approximately \$27,041,477 to be used for the following projects:

MAINTENANCE, RENOVATION AND REPAIR

Safety Repairs
Drainage, Fencing, Lighting, and Paving Projects
Security/Upgrade Projects
Site Improvement Projects
Portable Covered Walkways
Roof Repairs and Replacement
Indoor Air Quality (IAQ) Projects
Repairs & Maintenance of Facilities
Americans with Disabilities Act Repairs and Renovations
Reimbursement of the Maintenance, Renovation, and Repairs paid through the General Fund
as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Maintenance Vehicles

**NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE
NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL
CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Computer Equipment
Lease of Computer Equipment for Instructional Purposes
Portable Classrooms
School Furniture and Equipment
Grounds Equipment
Custodial Equipment

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES

DUE UNDER A LEASE PURCHASE AGREEMENT

Transfer for Payment of Rent Under a Lease Purchase Agreement
Debt Service on Certificates of Participation

PAYMENTS OF LOANS APPROVED PURUANT TO SS. 1011.14 AND 1011.15, F.S.

Loan through Hancock Bank for various facilities and renovations

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Environmental Projects

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of Portables Classrooms

All concerned citizens are invited to a public hearing to be held on July 31, 2018, at 6:00 p.m. at the Okaloosa County School District Central Administrative Complex, 202 Highway 85 North, Niceville, Florida 32578.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

NOTICE OF PROPOSED TAX INCREASE

The Okaloosa County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	\$ 115,546,049
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ (35,526)
C. Actual property tax levy	\$ 115,581,575
This year's proposed tax levy	\$ 119,451,970

A portion of the tax levy is required under state law in order for the school board to receive \$113,476,183 in state education grants. The required portion has decreased by .17 percent, and represents approximately seven tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 31, 2018, at 6:00 P.M. at the Okaloosa County School District Central Administrative Complex, 202 Highway 85 North, Niceville, Florida 32578.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

**OKALOOSA COUNTY SCHOOL DISTRICT
COMPARISON OF MILLAGE
AND GROSS TAXABLE VALUE OF PROPERTY
FISCAL YEAR 2018-2019**

	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>	<u>DIFFERENCE</u>
<u>REQUIRED:</u>			
REQUIRED LOCAL EFFORT	4.340	4.113	(0.227)
PRIOR PERIOD FUNDING ADJUSTMENT	0.000	0.000	0.000
TOTAL REQUIRED	<u>4.340</u>	<u>4.113</u>	<u>(0.227)</u>
<u>DISCRETIONARY:</u>			
DISCRETIONARY LOCAL	0.7480	0.7480	-
ADDITIONAL DISCRETIONARY	-	-	-
CAPITAL IMPROVEMENT TAX	1.5000	1.5000	-
TOTAL DISCRETIONARY	<u>2.248</u>	<u>2.248</u>	<u>0.000</u>
TOTAL PROPOSED MILLAGE	<u>6.588</u>	<u>6.361</u>	<u>(0.227)</u>

CHANGE IN GROSS TAXABLE VALUE OF PROPERTY

	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>	<u>DIFFERENCE</u>
GROSS TAXABLE VALUE FOR OPERATING PURPOSES	\$17,538,866,021	\$18,778,803,682	\$1,239,937,661

SCHOOL DISTRICT OF OKALOOSA COUNTY
ANALYSIS OF PROPERTY TAXES GENERATED
IMPACT ON HOMEOWNER
2017-2018 VS 2018-2019

<u>APPRAISED VALUE</u>	<u>EXEMPT VALUE</u>	<u>NON-EXEMPT VALUE</u>	<u>ACTUAL 2017-2018</u>	<u>PROPOSED 2018-2019</u>	<u>DIFFERENCE</u>
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 164.70	\$ 159.03	\$ (5.67)
\$ 70,000.00	\$ (25,000.00)	\$ 45,000.00	\$ 296.46	\$ 286.25	\$ (10.21)
\$ 90,000.00	\$ (25,000.00)	\$ 65,000.00	\$ 428.22	\$ 413.47	\$ (14.75)
\$ 110,000.00	\$ (25,000.00)	\$ 85,000.00	\$ 559.98	\$ 540.69	\$ (19.29)
\$ 130,000.00	\$ (25,000.00)	\$ 105,000.00	\$ 691.74	\$ 667.91	\$ (23.83)
\$ 150,000.00	\$ (25,000.00)	\$ 125,000.00	\$ 823.50	\$ 795.13	\$ (28.37)
\$ 175,000.00	\$ (25,000.00)	\$ 150,000.00	\$ 988.20	\$ 954.15	\$ (34.05)
\$ 200,000.00	\$ (25,000.00)	\$ 175,000.00	\$ 1,152.90	\$ 1,113.18	\$ (39.72)
\$ 300,000.00	\$ (25,000.00)	\$ 275,000.00	\$ 1,811.70	\$ 1,749.28	\$ (62.42)
\$ 400,000.00	\$ (25,000.00)	\$ 375,000.00	\$ 2,470.50	\$ 2,385.38	\$ (85.12)
		<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>	
Mills Levied 2018-2019		4.1130	2.2480	6.3610	
Mills Levied 2017-2018		<u>4.3400</u>	<u>2.2480</u>	<u>6.5880</u>	
Increase (Decrease)		<u>(0.2270)</u>	<u>-</u>	<u>(0.2270)</u>	

**Okaloosa County School District
Millage Levy
Twenty-Eight Year History
1991-1992 TO 2018-2019**

Fiscal Year	*Required Local Effort	*Prior Period Funding Adjustment Millage	Discretionary Basic	Discretionary Supplemental	Capital Outlay Discretionary (1)	Total Millage
1991-1992	6.284	-	0.510	-	1.300	8.094
1992-1993	6.632	-	0.510	-	1.300	8.442
1993-1994	6.505	-	0.510	-	1.300	8.315
1994-1995	6.887	-	0.510	0.250	0.939	8.586
1995-1996	6.530	-	0.510	0.250	1.296	8.586
1996-1997	6.516	-	0.510	0.250	1.296	8.572
1997-1998	6.523	-	0.510	0.250	1.289	8.572
1998-1999	6.675	-	0.510	0.249	1.289	8.723
1999-2000	5.945	-	0.510	0.228	1.289	7.972
2000-2001	6.211	-	0.510	0.208	1.289	8.218
2001-2002	5.817	-	0.510	0.190	1.701	8.218
2002-2003	6.023	-	0.510	0.178	1.701	8.412
2003-2004	5.915	-	0.510	0.168	1.701	8.294
2004-2005	5.695	-	0.510	0.151	1.938	8.294
2005-2006	5.375	-	0.510	0.240	1.938	8.063
2006-2007	5.156	-	0.510	0.182	1.938	7.786
2007-2008	5.024	-	0.510	0.167	1.938	7.639
2008-2009	5.272	-	0.498	0.166	1.688	7.624
2009-2010	5.288	0.103	0.748	-	1.500	7.639
2010-2011	5.257	0.029	0.748	-	1.500	7.534
2011-2012	5.511	0.010	0.748	-	1.500	7.769
2012-2013	5.218	0.010	0.748	-	1.500	7.476
2013-2014	5.303	-	0.748	-	1.500	7.551
2014-2015	5.184	0.009	0.748	-	1.500	7.441
2015-2016	5.030	0.001	0.748	-	1.500	7.279
2016-2017	4.658	0.001	0.748	-	1.500	6.907
2017-2018	4.340	-	0.748	-	1.500	6.588
Proposed 2018-2019	4.113	-	0.748	-	1.500	6.361

***State Mandated**

NOTES:

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

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

Year : 2018	County : OKALOOSA
------------------------	--------------------------

Name of School District :
OKALOOSA CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 17,941,743,736	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 828,407,465	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 8,652,481	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 18,778,803,682	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 297,463,174	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 18,481,340,508	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 17,544,258,453	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/18/2018 1:11 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.3400	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 76,142,082		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 39,439,493		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 115,581,575		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.1199	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1340	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.1130	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000 (17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>		\$	77,237,220	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$	42,214,751	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$	119,451,970	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>			-0.17 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>			1.71 %	(22)
Final public budget hearing		Date : 9/10/2018	Time : 6:15 PM	Place : Central Administrative Complex, 202 Highway 85 North, Niceville, Florida	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : MARY BETH JACKSON, SUPT		Contact Name And Contact Title : Rita R. Scallan, CFO		
	Mailing Address : 120 LOWERY PLACE, SE		Physical Address : 120 LOWERY PLACE, SE		
	City, State, Zip : FT WALTON BCH, FL 32548		Phone Number : 850/833-5840	Fax Number : (850)833-7699	

Continued on page 3

School District of Okaloosa County
Proposed Preliminary and Tentative Budget
Discretionary Project Carryover by School
Fiscal Year 2017-2018 Compared to Fiscal Year 2018-2019
July 31, 2018

SCHOOL NUMBER	SCHOOL	DISCRETIONARY CARRYOVER 2017-2018	DISCRETIONARY CARRYOVER 2018-2019	INCREASE/ (DECREASE)
0031	Edwins Elementary School	\$ 4,063.23	\$ 10,250.18	\$ 6,186.95
0041	Baker School	14,296.51	71,673.05	57,376.54
0051	Bob Sikes Elementary School	28,794.51	16,510.27	(12,284.24)
0082	Meigs Middle School	13,716.07	6,797.70	(6,918.37)
0092	Shoal River Middle School	3,019.73	15,391.18	12,371.45
0121	Ruckel Middle School	9,004.43	9,767.62	763.19
0131	Destin Elementary School	44,751.30	57,272.59	12,521.29
0151	Edge Elementary School	22,199.64	20,867.91	(1,331.73)
0161	Eglin Elementary School	8,542.88	11,649.40	3,106.52
0201	Laurel Hill School	2,012.95	11,261.52	9,248.57
0211	Niceville High School	66,162.87	24,473.86	(41,689.01)
0222	Northwood Elementary School	3,052.51	30,485.51	27,433.00
0241	Silver Sands School	3,397.23	1,184.06	(2,213.17)
0251	Riverside Elementary School	16,498.33	9,532.24	(6,966.09)
0271	Pryor Middle School	680.75	1,204.53	523.78
0281	Wright Elementary School	18,748.78	54,443.65	35,694.87
0431	Shalimar Elementary School	9,189.90	21,924.58	12,734.68
0541	Elliott Point Elementary School	16,316.67	20,378.00	4,061.33
0561	Mary Esther Elementary School	14,286.08	19,897.98	5,611.90
0571	Plew Elementary School	56,960.13	73,193.12	16,232.99
0581	Choctawhatchee High School	25,109.27	4,687.40	(20,421.87)
0601	Crestview High School	13,544.36	23,124.18	9,579.82
0621	Kenwood Elementary School	35,030.75	21,777.88	(13,252.87)
0631	Florosa Elementary School	10,615.69	18,403.28	7,787.59
0641	Fort Walton Beach High School	3,206.68	(3,586.97)	(6,793.65)
0651	Bruner Middle School	11,647.03	7,794.36	(3,852.67)
0671	Lewis School	25,818.64	40,647.08	14,828.44
0681	Longwood Elementary School	26,153.72	33,533.88	7,380.16
0701	Okaloosa Technical College & CHOICE High School	2,386.17	3,222.26	836.09
0721	Okaloosa STEMM Academy	2,076.01	5,218.03	3,142.02
0731	Walker Elementary School	15,868.83	45,443.56	29,574.73
0741	Bluewater Elementary School	1,555.27	10,798.78	9,243.51
0751	Antioch Elementary School	6,251.16	21,508.46	15,257.30
0761	Davidson Middle School	21,628.63	42,074.35	20,445.72
0771	Destin Middle School	12,080.41	30,634.86	18,554.45
0801	Richbourg School	8,233.27	11,821.00	3,587.73
0811	Southside Primary School	18,646.43	22,872.38	4,225.95
Total		\$ 595,546.82	\$ 828,133.72	\$ 232,586.90

School District of Okaloosa County
General Operating Fund
Summary of Reserves in July 1, 2018, Fund Balance
As of Preliminary and Tentative Budget
July 30, 2018

Funds reflected in school and project reserves will be appropriated for specific expenditures as the school year progresses. The majority of these funds are restricted and cannot be used for other purposes.

Object 0981	<u>Reserves - Audit Adjustment</u>	\$ 238,741.00
Object 0987	<u>Reserves - Schools</u>	83,266.00
Object 0988	<u>School Carryover - Discretionary Project</u>	828,133.72
Object 0990	<u>Fund Balance - Unappropriated</u>	12,058,510.51
Object 0991	<u>Reserves - Inventory</u>	85,916.14
Object 0993	<u>Reserves - Retirement</u>	512,323.58
Object 0994	<u>Reserves - FTE/Schools</u>	
	Discretionary Project	1,827,512.00
	Project 3004 - Offset Decentralized FTE Reserves	8,065.00
	Project 9004 - CAPE	1,071,554.00
Object 0995	<u>Reserves - Claims Liability Insurance</u>	4,147,000.00
Object 0996	<u>Reserves - Contingency</u>	2,567,000.00
Object 0997	<u>Reserves - Projects</u>	
	Project 0015 - K-12 Florida Virtual for Digital Classrooms	55,026.17
	Project 0132 - VPK - Year Long Program	30,879.06
	Project 1004 - AICE Set-Aside	7,182.01
	Project 1084 - Medicaid Reimbursement	128,436.86
	Project 2021 - Virtual Education Contribution	137,002.00
	Project 2031 - District Transfers	50,000.00
	Project 2045 - ROTC	69,425.21
	Project 2154 - Advanced Placement	9,339.66
	Project 2168 - Child Care - Riverside Elementary	-
	Project 2170 - Child Care - Northwood Elementary	4,741.55
	Project 2171 - Child Care - Walker Elementary	-
	Project 2175 - Child Care - Bluewater Elementary	126.05
	Project 3101 - Lottery - Discretionary	411,403.85
	Project 3105 - Instructional Materials - Textbooks	1,131,892.79
	Project 3106 - Instructional Materials - Media	379,753.39
	Project 3107 - Safe Schools	39,174.08
	Project 3109 - Instructional Materials - Science	117,130.16
	Project 3110 - Instructional Materials - ESE Digital Applications	25,780.00
	Project 3151 - SAI - Extended School Year	-
	Project 3161 - SAI - Supplemental Academic Instruction	2,724,513.52
	Project 3180 - Teachers Classroom Supply Allocation	49,635.67
	Project 4125 - CSR - Class Size Reduction	3,265,648.94
	Project 5007 - SSTRIDE District Supplement	11,761.28
	Project 5061 - CAPE - Aerospace/Aviation	7,567.33
	Project 5062 - CAPE - Child Development	217.14
	Project 5063 - CAPE - Construction	4,016.73
	Project 5064 - CAPE - Culinary	85,534.28
	Project 5065 - CAPE - Drafting/Engineering	78,510.23
	Project 5066 - CAPE - Electrical	28,935.92
	Project 5067 - CAPE - Health Science	30,832.29
	Project 5068 - CAPE - Information Technology	1,528,851.53
	Project 5071 - CAPE - Welding	13,795.14
	Project 5072 - CAPE - Automotive	13,658.99
	Project 5077 - Jobs for Florida Grads	587.02
	Project 5099 - School Utilities	250,000.00
	Project 5110 - Workforce Development	79,688.65
	Project 5150 - Digital Classrooms - Plan Required	267,111.00
	Project 6010 - Educational Broadband Lease	0.33
	Project 6060 - CAPE - Digital Tools - IT	52,224.74
	Project 6061 - CAPE Innovation - Micro-Economics	79,488.71
	Project 6099 - BP Claims	1,596,854.97
	Project 6110 - Adult Education Tuition	67,975.58
	Project 6123 - Reading Instruction	978,823.36
	Project 7054 - AP Initiative	15,056.43
	Project 7061 - CAPE - Digital Tools - STEM	14,615.75
	Project 7062 - CAPE - Digital Tools - Manufacturing	1,006.00
	Project 7063 - CAPE - Manufacturing	40,109.83
	Project 8080 - Out-of-County Travel - Departments	18,524.90
	Project 8110 - DJJ Supplemental Allocation	23,460.00
	Project 8150 - Digital Classrooms	106,993.23
	Project 9004 - Advanced International Certificate of Education	4,411.51
	Project 9007 - CAPE	213,721.37
	Project 9110 - Mental Health Assistance	36,245.00
	Project 9121 - Print Shop	10,767.72
	Project 9160 - Florida School Recognition Program	2,179,797.00
TOTAL \$		<u>39,906,256.88</u>