

**School District of Okaloosa County
Proposed Preliminary and Tentative Budget
Fiscal Year 2019-2020
July 30, 2019**



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SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		20,014,739,529.00
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES
	Nonvoted	Voted
1. Required Local Effort	3.9570	3.9570
2. Prior-Period Funding Adjustment Millage	0.0010	0.0010
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	6.2060	6.2060

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
 DISTRICT SUMMARY BUDGET
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SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	2,429,396.00
Reserve Officers Training Corps (ROTC)	3191	300,000.00
Miscellaneous Federal Direct	3199	625,000.00
Total Federal Direct	3100	3,354,396.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	400,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	400,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	117,787,376.00
Workforce Development	3315	2,223,670.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	16,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	40,000.00
District Discretionary Lottery Funds	3344	108,693.00
Class Size Reduction Operating Funds	3355	34,576,308.00
Florida School Recognition Funds	3361	1,915,808.00
Voluntary Prekindergarten Program (VPK)	3371	421,400.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	157,089,255.00
<i>LOCAL:</i>		
District School Taxes	3411	90,402,575.00
Tax Redemptions	3421	120,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	560,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	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	1,454,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,325,618.00
Total Local	3400	94,172,193.00
TOTAL ESTIMATED REVENUES		255,015,844.00
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, 2019	2800	51,433,193.45
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		318,454,383.45

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
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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	181,028,108.19	107,185,349.37	38,643,995.23	24,770,841.48		7,801,710.58	679,654.48	1,946,557.05
Student Support Services	6100	9,329,712.08	6,093,464.09	1,970,159.91	1,167,506.53	1,500.00	88,151.55	6,500.00	2,430.00
Instructional Media Services	6200	1,663,427.08	926,352.00	473,391.00	3,616.32		1,553.27	258,514.49	
Instruction and Curriculum Development Services	6300	3,258,768.97	1,847,595.00	583,227.00	689,469.46	900.00	46,124.33	7,734.18	83,719.00
Instructional Staff Training Services	6400	2,440,963.32	1,496,121.34	429,147.33	28,196.66		32,155.76	5,860.00	449,482.23
Instruction-Related Technology	6500	515,663.67	252,011.05	67,520.14	155,581.93	3,030.60	21,329.10	14,990.40	1,200.45
Board	7100	1,286,425.71	307,064.00	230,100.00	695,493.71		3,100.00	3,300.00	47,368.00
General Administration	7200	398,526.36	198,669.00	115,313.00	37,290.36		6,500.00	1,910.00	38,844.00
School Administration	7300	20,143,154.16	14,569,046.20	4,920,229.80	533,875.57		89,301.65	21,408.69	9,292.25
Facilities Acquisition and Construction	7400	842,560.81	190,889.00	65,534.00	164,777.47	4,350.00	4,000.00	399,410.34	13,600.00
Fiscal Services	7500	2,611,055.17	1,439,438.00	487,439.00	102,079.22		24,805.00	482,343.95	74,950.00
Food Service	7600								
Central Services	7700	6,991,127.36	1,767,960.00	3,870,121.00	596,856.01	8,720.00	556,902.12	15,102.66	175,465.57
Student Transportation Services	7800	14,141,882.76	6,673,049.00	4,480,588.00	892,415.88	1,148,800.00	876,485.88	8,750.00	61,794.00
Operation of Plant	7900	19,888,480.13	4,759,759.00	2,080,764.00	3,656,231.21	8,868,853.10	407,214.43	73,429.14	42,229.25
Maintenance of Plant	8100	7,709,192.21	2,967,965.00	1,394,317.00	2,452,081.21	108,800.00	324,814.62	206,314.38	254,900.00
Administrative Technology Services	8200	3,318,874.40	1,821,467.00	604,039.00	826,165.31	1,100.00	32,103.09	34,000.00	
Community Services	9100	2,012,619.07	588,978.54	367,626.32	85,222.35		749,231.90	25,505.24	196,054.72
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		277,580,541.45	153,085,177.59	60,783,511.73	36,857,700.68	10,146,053.70	11,065,483.28	2,244,727.95	3,397,886.52
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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, 2020	2710	75,073.54							
Restricted Fund Balance, June 30, 2020	2720	14,806,049.31							
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740	12,061,485.53							
Unassigned Fund Balance, June 30, 2020	2750	13,931,233.62							
TOTAL ENDING FUND BALANCE	2700	40,873,842.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		318,454,383.45							

DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	7,159,900.00
USDA-Donated Commodities	3265	843,500.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	8,003,400.00
<i>STATE:</i>		
School Breakfast Supplement	3337	37,300.00
School Lunch Supplement	3338	63,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	100,300.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	3,677,900.00
Other Miscellaneous Local Sources	3495	12,000.00
Total Local	3400	3,689,900.00
TOTAL ESTIMATED REVENUES		11,793,600.00
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, 2019	2800	5,641,142.95
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		17,434,742.95

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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	1,744,121.00
Employee Benefits	200	926,574.00
Purchased Services	300	3,915,014.38
Energy Services	400	87,000.00
Materials and Supplies	500	1,057,525.26
Capital Outlay	600	926,413.54
Other	700	321,400.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS		8,978,048.18
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, 2020	2710	487,646.87
Restricted Fund Balance, June 30, 2020	2720	
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	7,969,047.90
Unassigned Fund Balance, June 30, 2020	2750	
TOTAL ENDING FUND BALANCE	2700	8,456,694.77
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		17,434,742.95

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	720,414.89
Total Federal Direct	3100	720,414.89
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	10,316.50
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	12,867.46
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,317,092.93
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	8,557,255.29
Elementary and Secondary Education Act, Title I	3240	6,785,159.89
Language Instruction - Title III	3241	187,379.91
Twenty-First Century Schools - Title IV	3242	588,839.99
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	67,855.50
Total Federal Through State And Local	3200	17,526,767.47
<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		18,247,182.36
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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		18,247,182.36

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

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	12,183,279.72	5,711,325.39	2,835,348.20	608,687.98		2,700,923.85	285,238.50	41,755.80
Student Support Services	6100	871,647.56	573,392.46	201,002.16	23,107.07		67,168.49		6,977.38
Instructional Media Services	6200	1,464.99			1,445.00			19.99	
Instruction and Curriculum Development Services	6300	2,247,518.56	1,458,866.92	433,084.05	236,338.62		91,007.97	9,500.00	18,721.00
Instructional Staff Training Services	6400	1,761,617.47	836,434.50	310,679.25	262,634.22		124,035.01	2,400.00	225,434.49
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,165,937.06					549,788.79		616,148.27
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	9,533.00	5,940.50	592.50					3,000.00
Student Transportation Services	7800	6,184.00			6,184.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		18,247,182.36	8,585,959.77	3,780,706.16	1,138,396.89		3,532,924.11	297,158.49	912,036.94
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		18,247,182.36							

**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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION VI. DEBT SERVICE FUNDS

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
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	88,710.00	88,710.00						
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	279,460.00	88,710.00	190,750.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	1,000.00		1,000.00					
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	1,000.00		1,000.00					
TOTAL ESTIMATED REVENUES		280,460.00	88,710.00	191,750.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	6,054,292.00						6,054,292.00	
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	6,054,292.00						6,054,292.00	
TOTAL OTHER FINANCING SOURCES		6,054,292.00						6,054,292.00	
Fund Balance, July 1, 2019	2800	71,143.78	18,046.39	53,097.39					
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		6,405,895.78	106,756.39	244,847.39				6,054,292.00	

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	5,947,000.00	59,000.00	65,000.00				5,823,000.00	
Interest	720	372,214.50	29,710.00	121,212.50				221,292.00	
Dues and Fees	730	11,305.00		1,305.00				10,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	6,330,519.50	88,710.00	187,517.50				6,054,292.00	
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720	75,376.28	18,046.39	57,329.89					
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCES	2700	75,376.28	18,046.39	57,329.89					
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		6,405,895.78	106,756.39	244,847.39				6,054,292.00	

SECTION VII. CAPITAL PROJECTS FUNDS

	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	897,511.00						897,511.00				
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											
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	907,321.00						907,321.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	28,821,225.00							28,821,225.00			
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	28,821,225.00							28,821,225.00			
TOTAL ESTIMATED REVENUES		29,728,546.00						907,321.00	28,821,225.00			
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, 2019	2800	16,186,511.18				41,655.45		1,577,416.00	13,051,999.56		1,515,440.17	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		45,915,057.18				41,655.45		2,484,737.00	41,873,224.56		1,515,440.17	

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

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	411,437.53							411,437.53			
Furniture, Fixtures and Equipment	640	693,615.10							693,615.10			
Motor Vehicles (Including Buses)	650	249,177.00							249,177.00			
Land	660											
Improvements Other Than Buildings	670	2,943,519.32							1,821,218.18		1,122,301.14	
Remodeling and Renovations	680	22,502,763.54				41,655.45		1,771,422.97	20,433,834.75		255,850.37	
Computer Software	690	69,025.00							69,025.00			
Charter School Local Capital Improvement	793											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		26,869,537.49				41,655.45		1,771,422.97	23,678,307.56		1,378,151.51	
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	6,054,292.00							6,054,292.00			
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	18,059,638.00							18,059,638.00			
TOTAL OTHER FINANCING USES		18,059,638.00							18,059,638.00			
Nonspendable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720											
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740	985,881.69						713,314.03	135,279.00		137,288.66	
Unassigned Fund Balance, June 30, 2020	2750											
TOTAL ENDING FUND BALANCES	2700	985,881.69						713,314.03	135,279.00		137,288.66	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		45,915,057.18				41,655.45		2,484,737.00	41,873,224.56		1,515,440.17	

**DISTRICT SCHOOL BOARD OF OKALOOSA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020**

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, 2019	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, 2020

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

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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION IX. ENTERPRISE FUNDS

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, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
<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, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SECTION X. INTERNAL SERVICE FUNDS

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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
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									
Transfers In:									
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, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
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									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
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, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

BUDGET SUMMARY

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF OKALOOSA COUNTY SCHOOL DISTRICT ARE 3.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

FISCAL YEAR 2019-2020

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.9580
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	6.2060

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	\$ 3,754,396	\$ 26,250,582	\$ -	\$ -	\$ -	\$ -	\$ 30,004,978
State sources	157,089,255	100,300	279,460	907,321	-	-	158,376,336
Local sources	94,172,193	3,689,900	1,000	28,821,225	-	-	126,684,318
TOTAL SOURCES	\$ 255,015,844	\$ 30,040,782	\$ 280,460	\$ 29,728,546	\$ -	\$ -	\$ 315,065,632
Transfers In	12,005,346	-	6,054,292	-	-	-	18,059,638
Fund Balances/Reserves/Net Assets	51,433,193	5,641,143	71,144	16,186,511	-	-	73,331,991
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 318,454,383	\$ 35,681,925	\$ 6,405,896	\$ 45,915,057	\$ -	\$ -	\$ 406,457,262
EXPENDITURES							
Instruction	181,028,108	12,183,280	-	-	-	-	193,211,388
Pupil Personnel Services	9,329,712	871,648	-	-	-	-	10,201,360
Instructional Media Services	1,663,427	1,465	-	-	-	-	1,664,892
Instructional and Curriculum Development Services	3,258,769	2,247,519	-	-	-	-	5,506,288
Instructional Staff Training Services	2,440,963	1,761,617	-	-	-	-	4,202,581
Instruction Related Technology	515,664	-	-	-	-	-	515,664
School Board	1,286,426	-	-	-	-	-	1,286,426
General Administration	398,526	1,165,937	-	-	-	-	1,564,463
School Administration	20,143,154	-	-	-	-	-	20,143,154
Facilities Acquisition and Construction	842,561	-	-	27,855,419	-	-	28,697,980
Fiscal Services	2,611,055	-	-	-	-	-	2,611,055
Food Services	-	9,465,695	-	-	-	-	9,465,695
Central Services	6,991,127	9,533	-	-	-	-	7,000,660
Pupil Transportation Services	14,141,883	6,184	-	-	-	-	14,148,067
Operation of Plant	19,888,480	-	-	-	-	-	19,888,480
Maintenance of Plant	7,709,192	-	-	-	-	-	7,709,192
Administrative Technology Services	3,318,874	-	-	-	-	-	3,318,874
Community Services	2,012,619	-	-	-	-	-	2,012,619
Debt Services	-	-	6,330,520	-	-	-	6,330,520
TOTAL EXPENDITURES	\$ 277,580,541	\$ 27,712,877	\$ 6,330,520	\$ 27,855,419	\$ -	\$ -	\$ 339,479,358
Transfers Out	-	-	-	18,059,638	-	-	18,059,638
Fund Balances/Reserves/Net Assets	40,873,842	7,969,048	75,376	-	-	-	48,918,266
TOTAL APPROPRIATED EXPENDITURES							
TRANSFERS, RESERVES & BALANCES	\$ 318,454,383	\$ 35,681,925	\$ 6,405,896	\$ 45,915,057	\$ -	\$ -	\$ 406,457,262

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 4.706 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The Capital Outlay Tax will generate approximately \$28,821,225 to be used for the following projects:

MAINTENANCE, RENOVATION AND REPAIR

Drainage, Fencing, Lighting, and Paving Projects
Security and Safety 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

**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
Furniture and Equipment

**PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES
DUE 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 Key Government Finance for Refund of COPS Series 2016

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 30, 2019, at 5:15 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	\$ 119,451,970
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>36,023</u>
C. Actual property tax levy	\$ 119,415,947
This year's proposed tax levy	\$ 124,211,474

A portion of the tax levy is required under state law in order for the school board to receive \$117,787,376 in state education grants. The required portion has increased by .97 percent, and represents approximately six 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 30, 2019, at 5:15 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 2019-2020**

	<u>FY 2018-2019</u>	<u>FY 2019-2020</u>	<u>DIFFERENCE</u>
<u>REQUIRED:</u>			
REQUIRED LOCAL EFFORT	4.113	3.957	(0.156)
PRIOR PERIOD FUNDING ADJUSTMENT	0.000	0.001	0.001
TOTAL REQUIRED	<u>4.113</u>	<u>3.958</u>	<u>(0.155)</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>6.361</u>	<u>6.206</u>	<u>(0.155)</u>

CHANGE IN GROSS TAXABLE VALUE OF PROPERTY

	<u>FY 2018-2019</u>	<u>FY 2019-2020</u>	<u>DIFFERENCE</u>
GROSS TAXABLE VALUE FOR OPERATING PURPOSES	\$18,778,803,682	\$20,014,739,529	\$1,235,935,847

**SCHOOL DISTRICT OF OKALOOSA COUNTY
ANALYSIS OF PROPERTY TAXES GENERATED
IMPACT ON HOMEOWNER
2018-2019 VS 2019-2020**

<u>APPRAISED VALUE</u>	<u>EXEMPT VALUE</u>	<u>NON-EXEMPT VALUE</u>	<u>ACTUAL 2018-2019</u>	<u>PROPOSED 2019-2020</u>	<u>DIFFERENCE</u>
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 159.03	\$ 155.15	\$ (3.88)
\$ 70,000.00	\$ (25,000.00)	\$ 45,000.00	\$ 286.25	\$ 279.27	\$ (6.98)
\$ 90,000.00	\$ (25,000.00)	\$ 65,000.00	\$ 413.47	\$ 403.39	\$ (10.08)
\$ 110,000.00	\$ (25,000.00)	\$ 85,000.00	\$ 540.69	\$ 527.51	\$ (13.18)
\$ 130,000.00	\$ (25,000.00)	\$ 105,000.00	\$ 667.91	\$ 651.63	\$ (16.28)
\$ 150,000.00	\$ (25,000.00)	\$ 125,000.00	\$ 795.13	\$ 775.75	\$ (19.38)
\$ 175,000.00	\$ (25,000.00)	\$ 150,000.00	\$ 954.15	\$ 930.90	\$ (23.25)
\$ 200,000.00	\$ (25,000.00)	\$ 175,000.00	\$ 1,113.18	\$ 1,086.05	\$ (27.13)
\$ 300,000.00	\$ (25,000.00)	\$ 275,000.00	\$ 1,749.28	\$ 1,706.65	\$ (42.63)
\$ 400,000.00	\$ (25,000.00)	\$ 375,000.00	\$ 2,385.38	\$ 2,327.25	\$ (58.13)
		<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u>	
Mills Levied 2019-2020		3.9580	2.2480	6.2060	
Mills Levied 2018-2019		<u>4.1130</u>	<u>2.2480</u>	<u>6.3610</u>	
Increase (Decrease)		<u>(0.1550)</u>	<u>-</u>	<u>(0.1550)</u>	

**Okaloosa County School District
Millage Levy
Twenty-Nine Year History
1991-1992 TO 2019-2020**

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
2018-2019	4.113	-	0.748	-	1.500	6.361
Proposed 2019-2020	3.957	0.001	0.748	-	1.500	6.206

*State Mandated

NOTES:

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2019	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	\$	19,135,883,538	(1)
2.	Current year taxable value of personal property for operating purposes	\$	870,331,465	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	8,524,526	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	20,014,739,529	(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.)	\$	317,231,615	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	19,697,507,914	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	18,773,140,578	(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		6/17/2019 11:32 AM	

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>	4.1130	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>	\$	77,213,927	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	42,202,020	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	119,415,947	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.9200	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1425	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.9580	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	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)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 79,218,339	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 44,993,134	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 124,211,474	(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>	0.97 %	(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>	2.37 %	(22)

Final public budget hearing	Date : 9/9/2019	Time : 6:15 PM	Place : Central Administrative Complex, 202 Highway 85 North, Niceville, Florida
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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 : MARCUS CHAMBERS, 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 2018-2019 Compared to Fiscal Year 2019-2020
July 30, 2019

SCHOOL NUMBER	SCHOOL	DISCRETIONARY CARRYOVER 2018-2019	DISCRETIONARY CARRYOVER 2019-2020	INCREASE/ (DECREASE)
0031	Edwins Elementary School	\$ 10,250.18	\$ 21,298.75	\$ 11,048.57
0041	Baker School	71,673.05	42,176.66	(29,496.39)
0051	Bob Sikes Elementary School	16,510.27	37,823.61	21,313.34
0082	Meigs Middle School	6,797.70	186.92	(6,610.78)
0092	Shoal River Middle School	15,391.18	7,747.73	(7,643.45)
0121	Ruckel Middle School	9,767.62	17,872.60	8,104.98
0131	Destin Elementary School	57,272.59	51,423.05	(5,849.54)
0151	Edge Elementary School	20,867.91	22,434.53	1,566.62
0161	Eglin Elementary School	11,649.40	13,973.64	2,324.24
0201	Laurel Hill School	11,261.52	13,685.93	2,424.41
0211	Niceville High School	24,473.86	21,195.56	(3,278.30)
0222	Northwood Elementary School	30,485.51	50,054.07	19,568.56
0241	Silver Sands School	1,184.06	12.02	(1,172.04)
0251	Riverside Elementary School	9,532.24	37,810.66	28,278.42
0271	Pryor Middle School	1,204.53	3,099.96	1,895.43
0281	Wright Elementary School	54,443.65	32,014.88	(22,428.77)
0431	Shalimar Elementary School	21,924.58	35,227.62	13,303.04
0541	Elliott Point Elementary School	20,378.00	14,503.87	(5,874.13)
0561	Mary Esther Elementary School	19,897.98	22,255.84	2,357.86
0571	Plew Elementary School	73,193.12	66,883.18	(6,309.94)
0581	Choctawhatchee High School	4,687.40	1,034.56	(3,652.84)
0601	Crestview High School	23,124.18	61,669.11	38,544.93
0621	Kenwood Elementary School	21,777.88	12,190.20	(9,587.68)
0631	Florosa Elementary School	18,403.28	2,832.07	(15,571.21)
0641	Fort Walton Beach High School	(3,586.97)	6,879.29	10,466.26
0651	Bruner Middle School	7,794.36	10,993.25	3,198.89
0671	Lewis School	40,647.08	36,348.34	(4,298.74)
0681	Longwood Elementary School	33,533.88	40,173.16	6,639.28
0701	Okaloosa Technical College & CHOICE High School	3,222.26	-	(3,222.26)
0721	Okaloosa STEMM Academy	5,218.03	4,819.89	(398.14)
0731	Walker Elementary School	45,443.56	17,557.78	(27,885.78)
0741	Bluewater Elementary School	10,798.78	6,798.45	(4,000.33)
0751	Antioch Elementary School	21,508.46	40,890.03	19,381.57
0761	Davidson Middle School	42,074.35	46,182.76	4,108.41
0771	Destin Middle School	30,634.86	28,084.78	(2,550.08)
0801	Richbourg School	11,821.00	8,230.22	(3,590.78)
0811	Southside Primary School	22,872.38	21,868.23	(1,004.15)
	Total	\$ 828,133.72	\$ 858,233.20	\$ 30,099.48

School District of Okaloosa County
General Operating Fund
Summary of Reserves in July 1, 2019, Fund Balance
As of Preliminary and Tentative Budget
July 30, 2019

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 0987	<u>Reserves - Schools</u>	23,886.00
Object 0988	<u>School Carryover - Discretionary Project</u>	858,233.20
Object 0990	<u>Fund Balance - Unappropriated</u>	12,180,455.62
Object 0991	<u>Reserves - Inventory</u>	75,073.54
Object 0993	<u>Reserves - Retirement</u>	199,999.58
Object 0994	<u>Reserves - FTE/Schools</u>	
	Discretionary Project	3,275,733.00
	Project 3004 - Offset Decentralized FTE Reserves	7,753.00
	Project 9004 - CAPE	1,090,423.00
Object 0995	<u>Reserves - Claims Liability Insurance</u>	4,497,000.00
Object 0996	<u>Reserves - Contingency</u>	1,750,778.00
Object 0997	<u>Reserves - Projects</u>	
	Project 0015 - K-12 Florida Virtual for Digital Classrooms	26,699.91
	Project 0132 - VPK - Year Long Program	14,542.39
	Project 0160 - Florida School Recognition Program	1,915,808.00
	Project 1004 - AICE Set-Aside	7,429.74
	Project 1084 - Medicaid Reimbursement	126,794.17
	Project 2021 - Virtual Education Contribution	64,887.00
	Project 2031 - District Transfers	50,000.00
	Project 2045 - ROTC	100,548.15
	Project 2154 - Advanced Placement	1,248.75
	Project 2170 - Child Care - Northwood Elementary	4,563.45
	Project 2175 - Child Care - Bluewater Elementary	126.05
	Project 3101 - Lottery - Discretionary	461,280.85
	Project 3105 - Instructional Materials - Textbooks	1,043,435.24
	Project 3106 - Instructional Materials - Media	395,325.39
	Project 3107 - Safe Schools	44,825.08
	Project 3109 - Instructional Materials - Science	121,340.16
	Project 3110 - Instructional Materials - ESE Digital Applications	29,664.00
	Project 3151 - SAI - Extended School Year	17,353.88
	Project 3161 - SAI - Supplemental Academic Instruction	1,964,282.74
	Project 3180 - Teachers Classroom Supply Allocation	65,670.67
	Project 4125 - CSR - Class Size Reduction	2,234,515.81
	Project 5007 - SSTRIDE District Supplement	7,981.27
	Project 5061 - CAPE - Aerospace/Aviation	7,000.17
	Project 5062 - CAPE - Child Development	116.14
	Project 5063 - CAPE - Construction	2,701.39
	Project 5064 - CAPE - Culinary	143,846.10
	Project 5065 - CAPE - Drafting/Engineering	112,296.55
	Project 5066 - CAPE - Electrical	8,364.32
	Project 5067 - CAPE - Health Science	35,955.63
	Project 5068 - CAPE - Information Technology	1,534,577.82
	Project 5069 - CAPE - Robotics	1,190.35
	Project 5071 - CAPE - Welding	10,720.83
	Project 5072 - CAPE - Automotive	24,657.71
	Project 5077 - Jobs for Florida Grads	587.02
	Project 5095 - Dual Enrollment Courses	110,234.62
	Project 5099 - School Utilities	100,000.00
	Project 5110 - Workforce Development	46,942.95
	Project 5150 - Digital Classrooms - Plan Required	35,900.00
	Project 6010 - Educational Broadband Lease	0.33
	Project 6060 - CAPE - Digital Tools - IT	67,968.74
	Project 6061 - CAPE Innovation - Micro-Economics	77,612.94
	Project 6090 - Best & Brightest	3,155,214.00
	Project 6099 - BP Claims	1,596,854.97
	Project 6110 - Adult Education Tuition	28,825.19
	Project 6123 - Reading Instruction	335,368.35
	Project 7054 - AP Initiative	1,793.57
	Project 7061 - CAPE - Digital Tools - STEM	25,881.98
	Project 7062 - CAPE - Digital Tools - Manufacturing	3,203.00
	Project 7063 - CAPE - Manufacturing	47,407.84
	Project 7105 - Instructional Materials - Dual Enrollment	67,387.43
	Project 8110 - DJJ Supplemental Allocation	54,266.00
	Project 8150 - Digital Classrooms	149,799.02
	Project 9004 - Advanced International Certificate of Education	4,493.82
	Project 9007 - CAPE	166,924.89
	Project 9110 - Mental Health Assistance	247,322.97
	Project 9121 - Print Shop	10,767.72
TOTAL \$		<u>40,873,842.00</u>