

**School District of Okaloosa County  
Capital Outlay General Information  
Fund Source/Statutory Requirement Matrix  
August 9, 2021**

Statutory Requirement	COBI	C O & DS	PECO Maintenance	PECO New Construction	"1.5-Mill" Property Tax	LCIF	COPS	Safety & Security Grant	Sales Tax
Survey Recommended	Yes	Yes	x Yes	Yes	Yes	No	Yes	No	Yes
Project Priority List	Yes	Yes	No	No	No	No	No	No	Yes
Resolution Limited	Yes	No	No	No	No	No	Yes	No	Yes
Advertisement Limited	No	No	No	No	Yes	No	No	No	No
31 Month Reversion	No	No	Yes	Yes	No	No	No	No	No
3 Year Rule	No	No	No	No	No	No	No	No	No
Arbitrage Consideration	Yes	No	No	No	No	No	Yes	No	No
Maintenance & Repair	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No
Remodeling/Renovation	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Construction	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Equipment	* Yes	** Yes	No	* Yes	Yes	Yes	* Yes	Yes	*Yes
Motor Vehicles/Buses	No	Yes	No	No	Yes	Yes	No	No	No
10% Safety Requirement	No	No	Yes	No	No	No	No	No	No
Portable Leases	## Yes	## Yes	No	# Yes	Yes	Yes	## Yes	No	No
Site Acquisition	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Sitework	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Landscaping	No	No	No	No	No	Yes	Yes	No	*Yes
Stadiums/Athletic Facilities									
Bleachers, Courts etc.	@No	@No	@No	@No	Yes	Yes	Yes	No	Yes

**Notes:**

\*only related to New Construction

\*\*up to 20%

xRemodeling must be survey recommended

#only upon advance approval from DOE via PECO Appropriation Memo

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

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

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

Documentation and further detail regarding this information is available in State Board Rule book - State Requirements for Educational Facilities section 6A-2 and Florida School Laws Sections 1101.