

# OKALOOSA COUNTY, FLORIDA COUNTY OFFICIALS

## County Commissioners

|                |              |
|----------------|--------------|
| Wayne Harris   | District I   |
| John Jannazo   | District II  |
| Bill Roberts   | District III |
| Don Amunds     | District IV  |
| James Campbell | District V   |

## Other Elected Officials

|                      |                         |
|----------------------|-------------------------|
| Don W. Howard        | Clerk of Circuit Court  |
| Ed Spooner           | Sheriff                 |
| Chris Hughes         | Tax Collector           |
| Timothy "Pete" Smith | Property Appraiser      |
| Paul Lux             | Supervisor of Elections |

## Other Officials

|                |                      |
|----------------|----------------------|
| James D. Curry | County Administrator |
| John Dowd      | County Attorney      |

# **MILLAGE PROCESS SCHEDULE**

## **Fiscal Year 2011**

### **ACTION**

|                    |   |
|--------------------|---|
| July 1, 2010       | Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)  |
| By July 15, 2010   | Budget Officer submits tentative budget to the Board of County Commissioners (BCC)  |
| July 16 - Aug 11   | BCC conducts budget workshops and adjusts budgets as they deem necessary  |
| By August 4, 2010  | Taxing authorities advise the Property Appraiser of:<br>(1) Prior Year Millage Rate<br>(2) Proposed Millage Rate<br>(3) Rolled-Back Rate<br>(4) Date, time, and place of Public Hearing on the Tentative Budget |
| By August 24, 2010 | Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)   |
| September 9, 2010  | Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the tentative budget and proposed millage rate (Water & Sewer Administration Building -6:00 p. m.)               |
| Sep 17 - Sep 20    | Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage and final budget  |
| September 21, 2010 | Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget (Crestview - Crestview Courthouse - 6:00 p. m.)                          |
| Sep 23 - Oct 10    | Value Adjustment Board convenes to hear petitions   |
| October 1, 2010    | Fiscal Year begins  |

# GENERAL INFORMATION

**County-Wide Gross Taxable Value** - The value, as determined by the Property Appraiser, of the nonexempt property in the county, both incorporated and unincorporated areas.

**Millage Rate** - A levy by a taxing authority, expressed in dollars per thousand dollars of nonexempt property value.

**Rolled-Back Rate** - A millage rate that would generate the same amount of tax dollars as the prior year (excludes new construction from the computation).

**Fund Accounting Systems** - Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**General Fund** - The County's General Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund includes general governmental activities other than those budgeted in the Fine and Forfeiture Fund, in the County Transportation Trust Fund, and other special revenue funds. Constitutional officers receiving appropriations from this fund include the Property Appraiser, the Tax Collector, and the Supervisor of Elections.

**Special Revenue Funds** - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. County special revenue funds which are partially funded by ad valorem taxes are the Fine and Forfeiture Fund, the County Health Department Fund and the Unincorporated County Parks Unit.

**County Transportation Trust Fund** - This fund is a special revenue fund which accounts for the County Engineering, Road, Stormwater and Traffic Signal Maintenance Departments.

**Fine and Forfeiture Fund** - This is a special revenue fund which accounts for criminal justice activity. It includes appropriations to the Sheriff, the Clerk of Circuit Court, the County Corrections Department, the Medical Examiner and County responsible Article V related State Court activity.

**County Health Department (CHD)** - This is a special revenue fund which accounts for the appropriation for the County Health Department, any balances from prior years and certain capital outlay for the CHD.

## GENERAL INFORMATION

**Debt Service Funds** - Debt Service funds are used to account for debt service payments, as well as any accumulation of resources in anticipation of future principal and interest requirements. Okaloosa has one debt service fund which is made up of the 1991 Capital Improvement Bond issue and loan from FLGCP for beach renourishment.

**Capital Projects Funds** - Capital projects funds are used to account for the general government's major capital acquisition and construction activities. The County has the Capital Outlay Fund that accounts for all major capital and construction activities of the government, excluding road activities and the Road and Bridge Construction Fund which accounts for the road construction activities.

**Enterprise Funds** - These funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County operates Water & Sewer, Airport, Solid Waste, Inspection, Emergency Medical Services and Conference Center enterprise activities.

**Emergency Medical Services (EMS) Fund** - This is an enterprise fund which accounts for the provision of emergency medical services to Okaloosa County residents as well as county visitors. It is funded through user charges and ad valorem tax revenues levied for that purpose.

**Internal Service Funds** - Internal Service funds are used to account more efficiently for the general government's centralized intragovernmental activities. The County accounts for its' Self Insurance and Fleet Maintenance programs in internal service funds.

**Taxing Authorities** - The local governments, special districts and the County District School Boards, which are authorized by law to levy taxes to support their operations. Taxing authorities in the county include the Board of County Commissioners, the School Board, municipalities, and special districts. Each taxing authority levies its own taxes and establishes its own budget, consistent with Florida Statutes and administrative rules established by state agencies. This budget is solely that of the Board of County Commissioners and excludes those of the other taxing authorities.

**Tax Increases** - Tax increases on individual parcels from one year to the next are caused by an increase of a millage levy by a taxing authority, or by an increase in valuation by the Property Appraiser, or by both. County-wide increases are caused by action of the taxing authorities and are measured from the rolled-back rate.

## GENERAL INFORMATION

**Reviews, Workshops and Public Hearings** - The County Administrator held a series of budget reviews with all activities represented in the County budget to ensure that presented budget proposals were justified and necessary to provide services desired by county citizens. The Board of County Commissioners and the County Administrator are conducting a series of workshops in an effort to pare proposed budgets and thereby evaluate levels of ad valorem tax levy, which must be shouldered by county citizens. At these workshops the commissioners attempt to reduce proposed budgets and/or find other funding sources in an effort to reduce the requirement for ad valorem taxes and at the same time provide the necessary services required and desired by citizens. Public hearings will be conducted on September 9, 2010 in Fort Walton Beach and September 21, 2010 in Crestview to receive public input regarding proposed budgets and to explain reasons for increases.

## COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

| <b><u>F.S.S.</u></b> | <b><u>ACTION</u></b>  |
|----------------------|---|
| <u>129.01(1)</u>     | There shall be prepared, approved, adopted, and executed, as prescribed in this chapter, for the fiscal year ending September 30, 1952, and for each fiscal year thereafter, an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles.  |
| <u>129.03(1)</u>     | Property Appraiser certification by July 1, pursuant to s. 200.065.   |
| <u>129.03(2)</u>     | On or before June 1, the Sheriff, Clerk of the Circuit Court, the Tax Collector subject to a resolution pursuant to 145.022(1) and the Elections Supervisor submit tentative budget request to the Board of County Commissioners (BCC).   |
| <u>129.03(3)</u>     | No later than 15 days after certification by the Property Appraiser pursuant to s.200.065(1), budget officer, after ascertaining the proposed fiscal policies of the Board for the ensuing fiscal year, shall prepare and present to the Board a tentative budget for the ensuing fiscal year, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenses, reserves, and balances to be carried forward.  |
| <u>129.03(3)(a)</u>  | BCC reviews and, subject to the public hearings required, makes changes as deemed necessary.  |
| <u>129.03(3)(b)</u>  | BCC advertisement adjacent to the advertisement required by Sec 200.065:<br>Summary of all adopted tentative budgets - proposed tax millages, balances, reserves, and totals of all major classifications of receipts and expenditures.   |
| <u>195.087(1)(a)</u> | Property Appraiser submits budget request to the Department of Revenue and BCC on or about June 1. On or before July 15, the Department of Revenue notifies the Property Appraiser and the BCC of any tentative amendments and changes. Prior to August 15, the Property Appraiser and the BCC may submit additional information to the Department of Revenue. On or before August 15, the Department of Revenue makes final amendments or changes to the budget and notifies the Property Appraiser and Board of County Commissioners. |
| <u>195.087(1)(b)</u> | Appeals to the Department of Revenue decision can be made by the Property Appraiser or the BCC to the Administration Commission, by written request no later than 15 days   |
| <u>195.087(2)</u>    | Tax Collector shall submit budget on or before August 1 to the Department of Revenue and the BCC - The Department of Revenue has final approval.  |

## COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

- 196.151 Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants.
- 193.023 & 200.065(1) Property Appraiser completes assessment of property values no later than July 1 and certifies taxable value to the BCC.
- 200.065(2)(a) The budget officer computes a proposed millage rate necessary to fund the tentative budget (129.03).
- 200.011(1) The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates for be levied for each fund respectively, together with the rates certified to be levied by the Board of County Commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the Board of County Commissioners is required by law to levy taxes.
- 200.065(2)(b) Within 35 days of certification by the Property Appraiser (200.065(1), the BCC must advise the Property Appraiser:
- (1) Prior Year Millage Rate
  - (2) Proposed millage rate
  - (3) Rolled-Back Rate
  - (4) Date, time, and place of public hearings to consider proposed millage rate and tentative budget
- The Property Appraiser must mail notices with the above information from all taxing authorities no later than 55 days after certification.
- 200.065(2)(c) Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget.
- During hearing -
- (1) Amend adopted tentative budget as deemed appropriate.
  - (2) Adopt amended tentative budget.
  - (3) Recompute proposed millage and publicly announce percent, if any, by which the recomputed proposed millage exceeds the rolled-back rate.
- 200.065(2)(d) Within 15 days of the meeting adopting the tentative budget, (2)(c), the BCC will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3). Two to five days after advertisement, the final hearing will be held.

# COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

During final hearing -

- (1) Amend adopted tentative budget as deemed appropriate.
- (2) Adopt a final budget.
- (3) Publicly announce the rolled-back millage rate, the percentage millage increase, and the millage rate to be levied prior to adoption of the millage levy resolution or ordinance.
- (4) Adopt a resolution stating millage rate and percent, if any, by which the millage rate exceeds the rolled-back rate.
- (5) Numbers (2) and (4) require separate motions

The millage rate set by the final hearing shall in no event be higher than that set at the tentative hearing. If the rate set at the tentative hearing is higher than that certified to the Appraiser, (2)(b), first-class mail notices must be sent to each taxpayer.

200.065(2)(c-e) During hearings -

- (1) Discuss:
  - (a) Percentage increase in millage over rolled-back rate and the specific purposes for which ad valorem tax revenues are being increased.
  - (b) Explain reasons for proposed increase over the rolled-back rate.
- (2) Millage rates at these hearings will be adopted prior to adopting budgets.
- (3) Hearings will be held after 5:00 p.m. on weekdays, or on Saturdays.

200.065(4) BCC will certify by resolution to the Property Appraiser what actions were taken in the final hearing

200.065 & 200.068 BCC will complete and furnish to the Department of Revenue within 30 days of the final hearing a completed millage process package.

Millage Process package includes:

- (1) Copy of resolution
- (2) Copy of certification of value showing rolled-back rate millage and proposed millage rates
- (3) Copy of advertisement pursuant to 200.065(3)

194.032(1)(a) The Value Adjustment Board appointed under the provisions of Section 194.015 will convene between 30 and 60 days after mailing of notices of proposed property taxes, to consider petitions for decreased assessments and denied exemptions.



## Millage

|   |                  |            |
|---|------------------|------------|
| County-Wide Gross Certified Taxable Value                     | \$14,521,804,221 |            |
| Unincorporated MSTU Gross Certified Taxable Value             | \$6,744,270,988  |            |
| Current Millage Rate  | \$3.2899         | per \$1000 |
| Proposed Millage Rate   | \$3.2899         | per \$1000 |
| Rolled-Back Rate (County-Wide)                                | \$3.6760         | per \$1000 |
| Rolled-Back Rate (Aggregate)                                  | \$3.7709         | per \$1000 |
| Adopted Tentative Rate  | \$3.2899         | per \$1000 |
| Certified to Appraiser for Notices of Proposed Property Taxes | \$3.2899         | per \$1000 |
| Approved Millage Rate   | \$3.2899         | per \$1000 |

### Millage Required to Fund Proposed Budgets County-Wide

| <u>FUND</u>                           | <u>MILLAGE</u>      |                | <u>TAXES @ 95%</u>      |
|---------------------------------------|---------------------|----------------|-------------------------|
| General                               | 1.4546              | per \$1000     | 20,066,514              |
| Fine & Forfeiture                     | 1.6724              |                | 23,072,049              |
| County Public Health Unit             | 0.0578              |                | 797,957                 |
| Emergency Medical Services Enterprise | <u>0.1051</u>       |                | <u>1,450,000</u>        |
| <br>Total County-Wide Millage         | <br><u>\$3.2899</u> | <br>per \$1000 |                         |
| <br>Total County-Wide Taxes           |                     |                | <br><u>\$45,386,520</u> |

### Non County-Wide

|   |          |            |                         |
|---|----------|------------|-------------------------|
| Unincorporated Municipal Service and Taxing Unit (MSTU) | \$0.1800 | per \$1000 | \$1,153,270             |
| Aggregate Millage Rate                                  | \$3.3735 | per \$1000 |                         |
| <br>Total County & Non County-Wide Taxes                |          |            | <br><u>\$46,539,790</u> |

### Prior Year Millage Rates

| <u>Fund</u>                           | <u>MILLAGE</u>      |                | <u>TAXES @ 95%</u>      |
|---------------------------------------|---------------------|----------------|-------------------------|
| General                               | 1.3845              | per \$1000     | \$21,324,140            |
| Fine & Forfeiture                     | 1.7741              |                | \$27,325,655            |
| County Public Health Unit             | 0.0534              |                | \$822,531               |
| Emergency Medical Services Enterprise | 0.0779              |                | \$1,200,000             |
| <br>Totals - Prior Year               | <br><u>\$3.2899</u> | <br>per \$1000 | <br><u>\$50,672,326</u> |

Taxes generated at the rolled-back rate would be the point from which increases are measured. Accordingly, proposed budgets represent an increase of

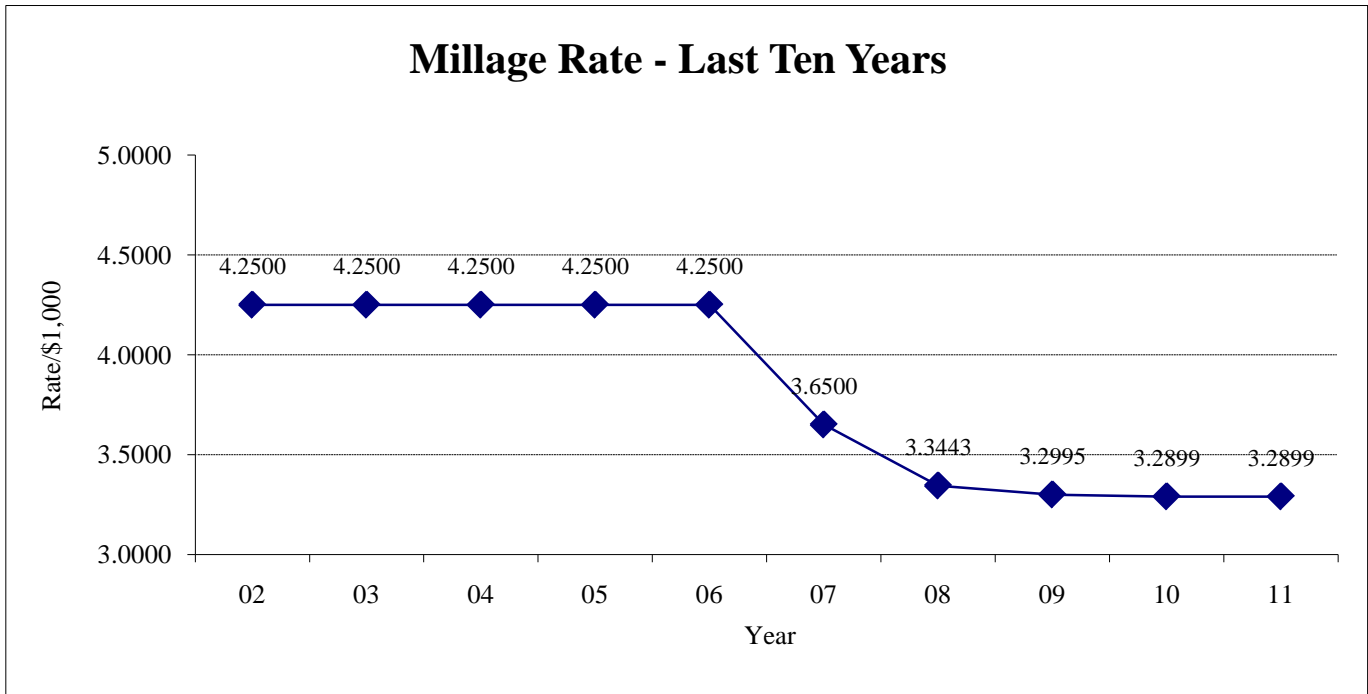
|                |                    |
|----------------|--------------------|
| <u>-10.43%</u> | <u>(5,285,806)</u> |
|----------------|--------------------|

## Millage - Last Ten Years

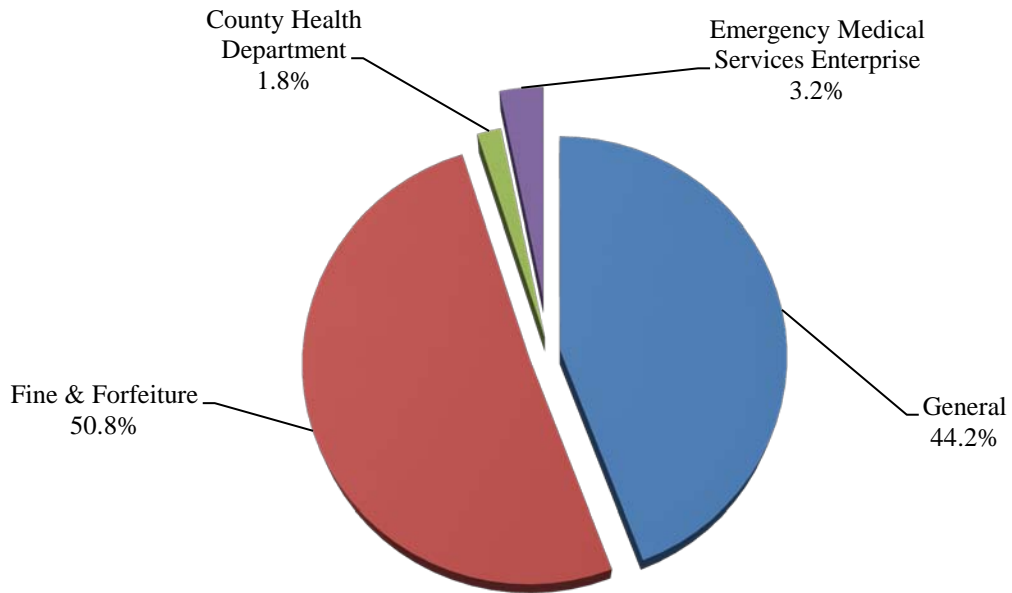
| FUND                                  | FY02   | FY03   | FY04   | FY05   | FY06   |
|---------------------------------------|--------|--------|--------|--------|--------|
| General                               | 1.7538 | 1.7890 | 1.8384 | 1.9806 | 1.8957 |
| Fine & Forfeiture                     | 2.0382 | 1.9090 | 2.1302 | 1.9211 | 1.8609 |
| County Public Health Unit             | 0.0574 | 0.0637 | 0.0674 | 0.0690 | 0.0646 |
| Capital Outlay                        | 0.1575 | 0.2786 | 0.0263 | 0.0886 | 0.2386 |
| Emergency Medical Services Enterprise | 0.2431 | 0.2097 | 0.1877 | 0.1907 | 0.1902 |
| Total County-Wide Levy                | 4.2500 | 4.2500 | 4.2500 | 4.2500 | 4.2500 |
| Unincorporated MSTU                   | 0.1327 | 0.1327 | 0.2654 | 0.2654 | 0.2085 |
| Sylvania Heights Fire District        | 3.9500 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Aggregate Millage Rate                | 4.3107 | 4.3107 | 4.3720 | 4.3715 | 4.3669 |

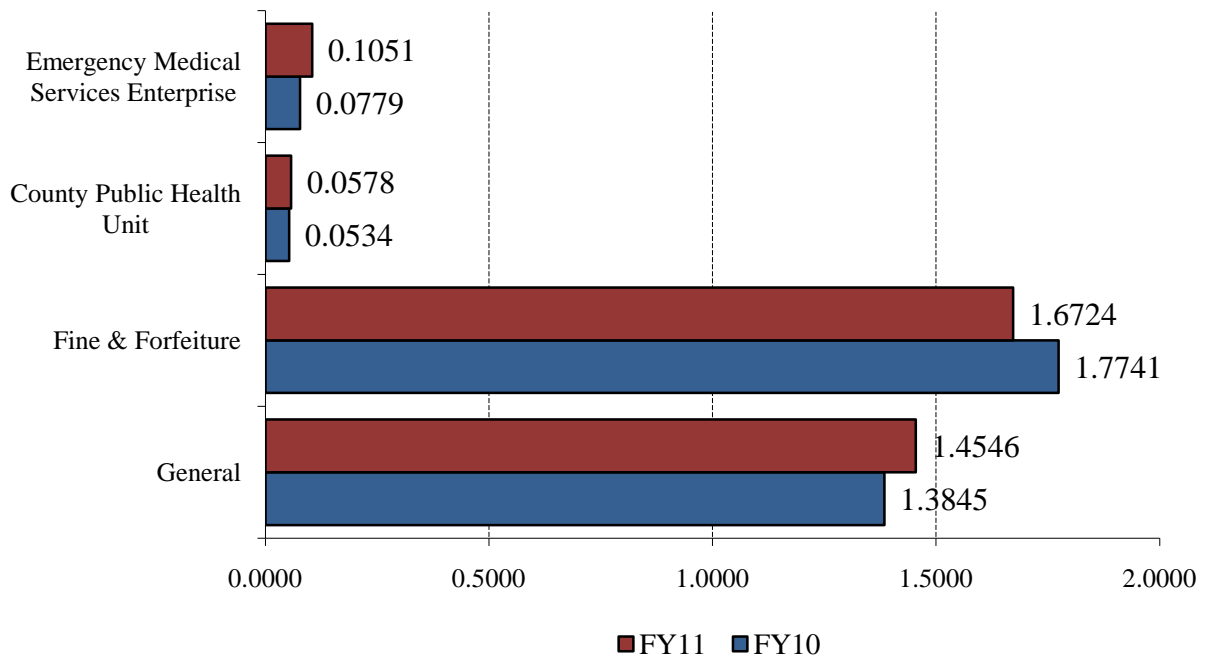
| FUND                                  | FY07   | FY08   | FY09   | FY10   | FY11   |
|---------------------------------------|--------|--------|--------|--------|--------|
| General                               | 1.6449 | 1.5868 | 1.3802 | 1.3845 | 1.4546 |
| Fine & Forfeiture                     | 1.5519 | 1.5829 | 1.7748 | 1.7741 | 1.6724 |
| County Public Health Unit             | 0.0547 | 0.0484 | 0.0520 | 0.0534 | 0.0578 |
| Capital Outlay                        | 0.2568 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Emergency Medical Services Enterprise | 0.1417 | 0.1262 | 0.0925 | 0.0779 | 0.1051 |
| Total County-Wide Levy                | 3.6500 | 3.3443 | 3.2995 | 3.2899 | 3.2899 |
| Unincorporated MSTU                   | 0.2085 | 0.1888 | 0.1800 | 0.1800 | 0.1800 |
| Sylvania Heights Fire District        | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Aggregate Millage Rate                | 3.7417 | 3.4281 | 3.3802 | 3.3722 | 3.3735 |



## Fiscal Year 2011 Millage Percentage by Fund



## Millage Comparison FY10 vs. FY11



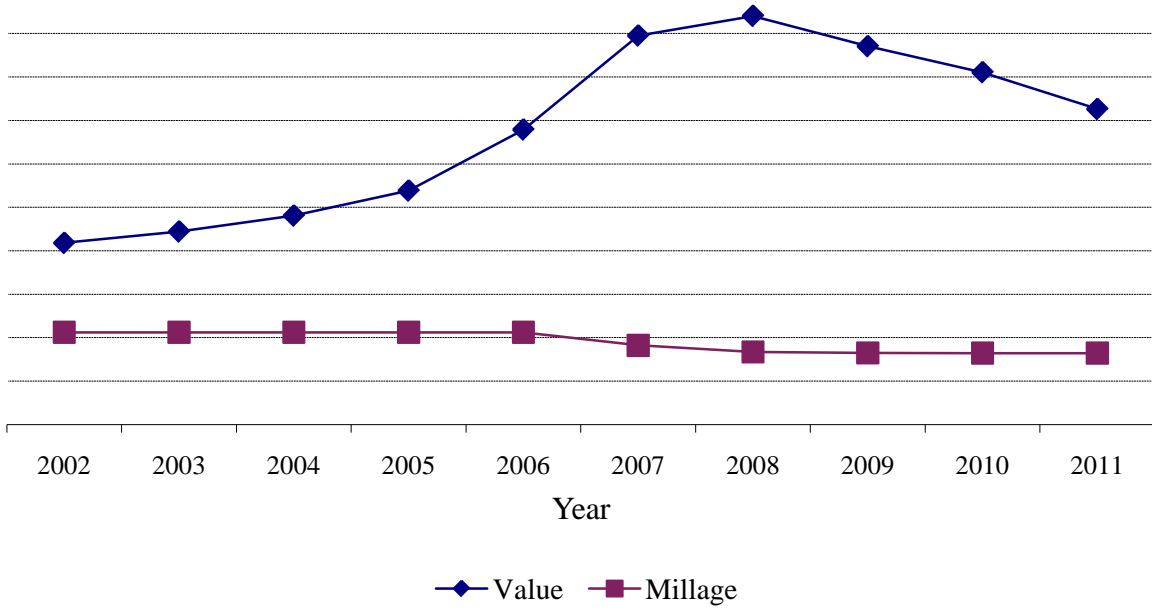
## Property Value - Last Ten Years

| Year     | Final Valuation     | Millage | Taxes @ 95%  | Total Budget  |
|----------|---------------------|---------|--------------|---------------|
| 2002     | \$8,363,348,849     | 4.2500  | \$33,767,021 | \$209,058,544 |
| 2003     | \$8,888,172,157 (2) | 4.2500  | \$36,641,490 | \$207,038,773 |
| 2004     | \$9,618,024,001     | 4.2500  | \$38,832,772 | \$200,708,951 |
| 2005     | \$10,767,916,378    | 4.2500  | \$43,475,462 | \$213,637,230 |
| 2006     | \$13,576,903,661    | 4.2500  | \$54,816,749 | \$238,388,812 |
| 2007     | \$17,899,368,086    | 3.6500  | \$62,066,059 | \$292,259,226 |
| 2008     | \$18,806,640,352    | 3.3443  | \$59,750,295 | \$313,172,524 |
| 2009     | \$17,410,630,993    | 3.2995  | \$54,574,058 | \$304,080,099 |
| 2010     | \$16,213,042,985    | 3.2899  | \$50,672,326 | \$263,569,236 |
| 2011 (1) | \$14,521,804,221    | 3.2899  | \$45,386,520 | \$280,421,796 |

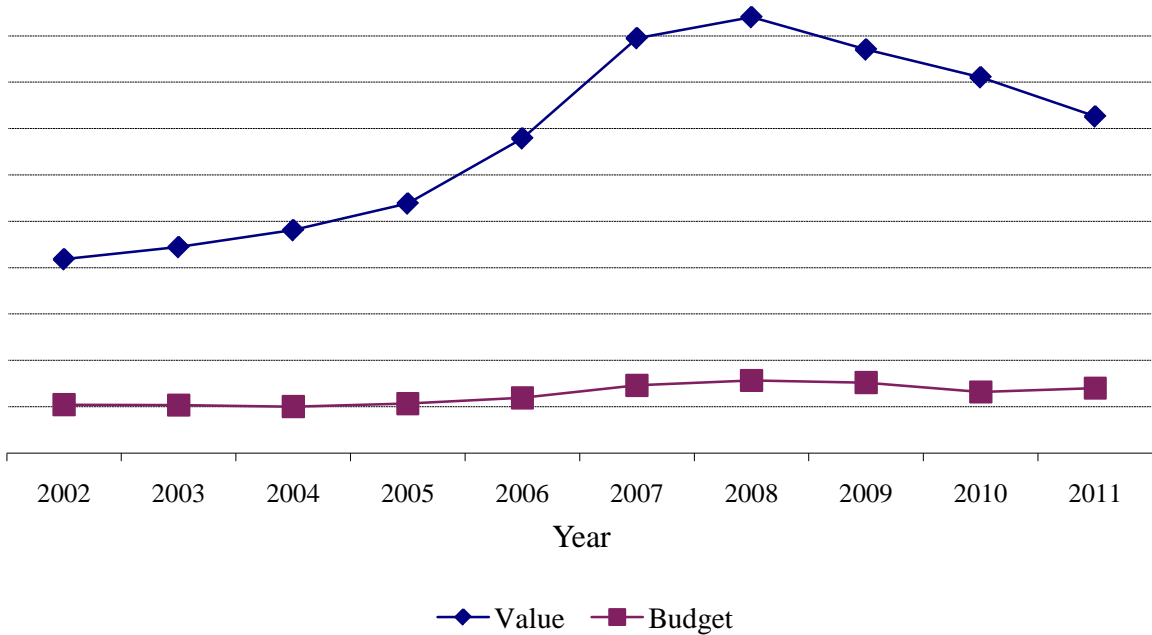
(1) Certified as of July 1, 2010.

(2) Taxes @ 97%

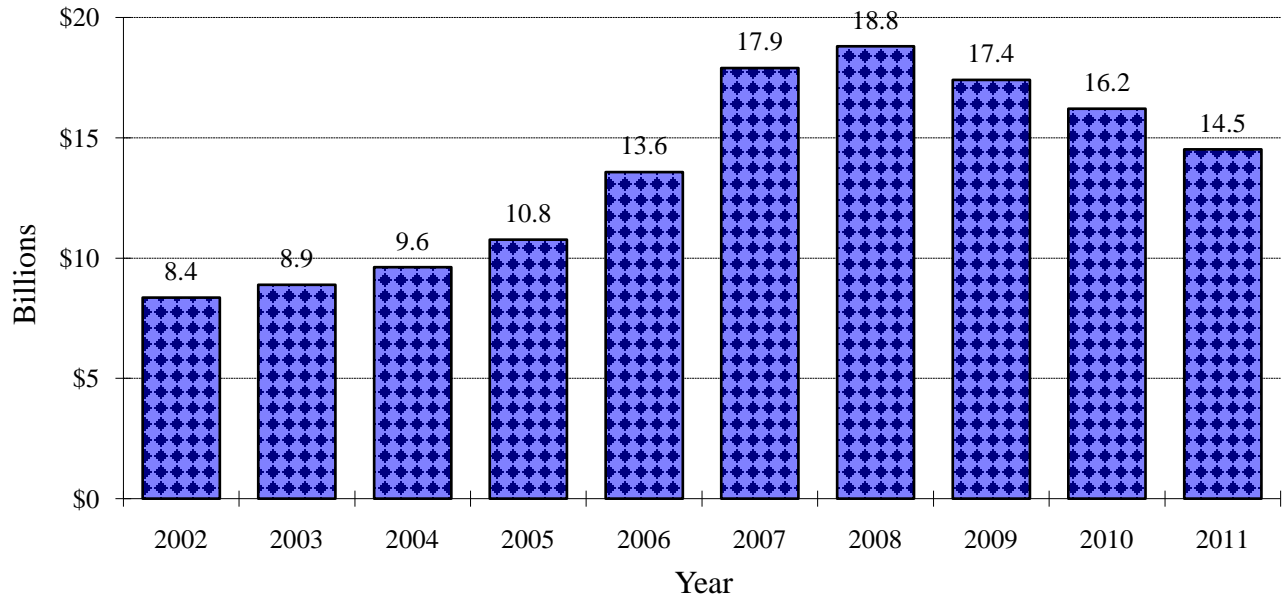
### Trend Comparison Value vs. Millage



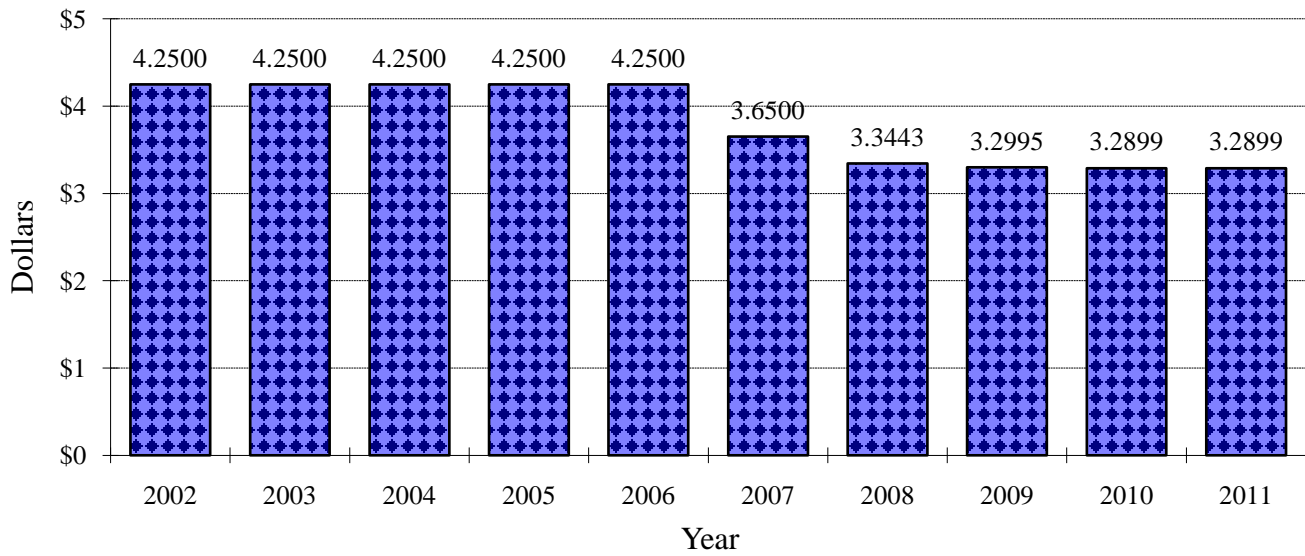
### Trend Comparison Value vs. Budget



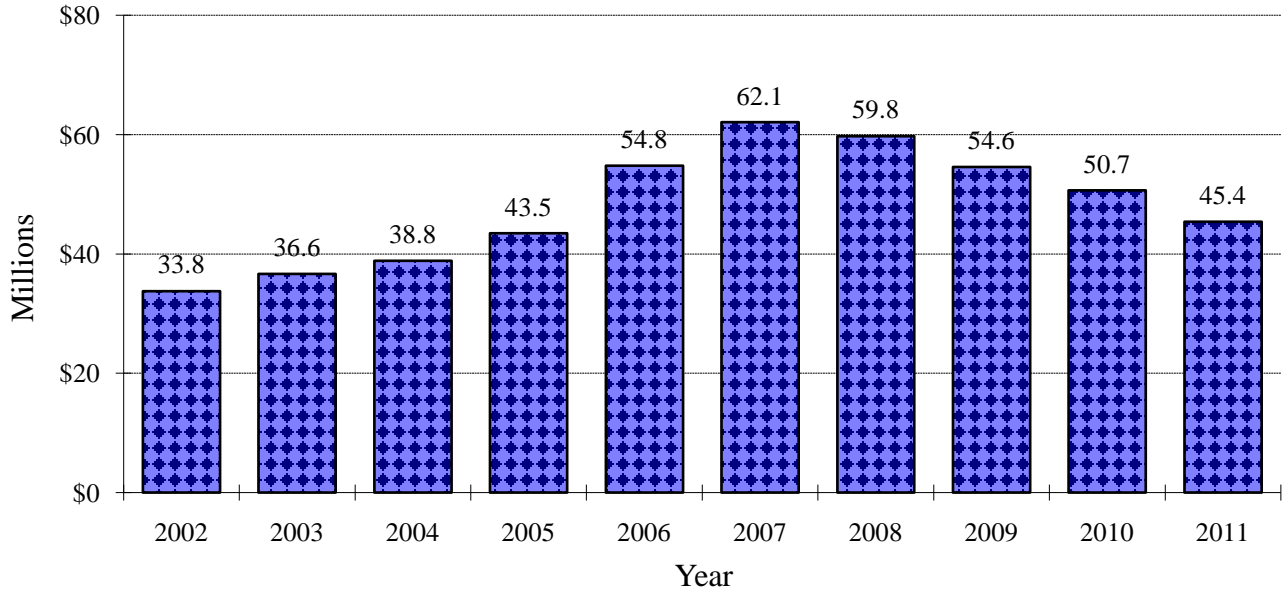
### Property Valuation Last Ten Years



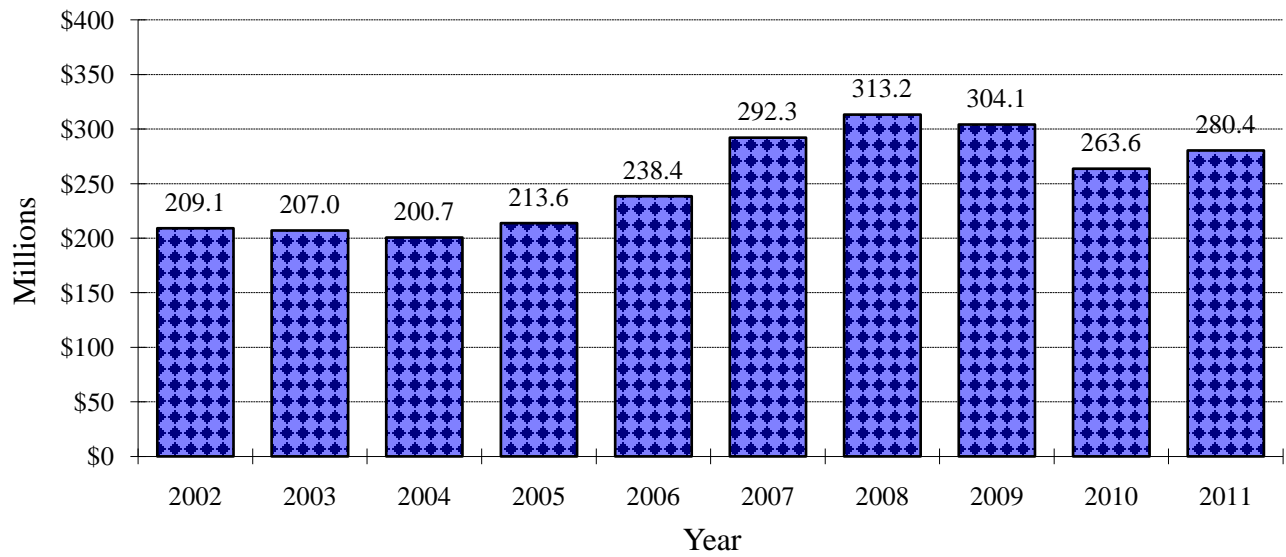
### Millage Rate Last Ten Years



### Property Taxes Last Ten Years



### Total Budget Last Ten Years



## Human Resources Summary

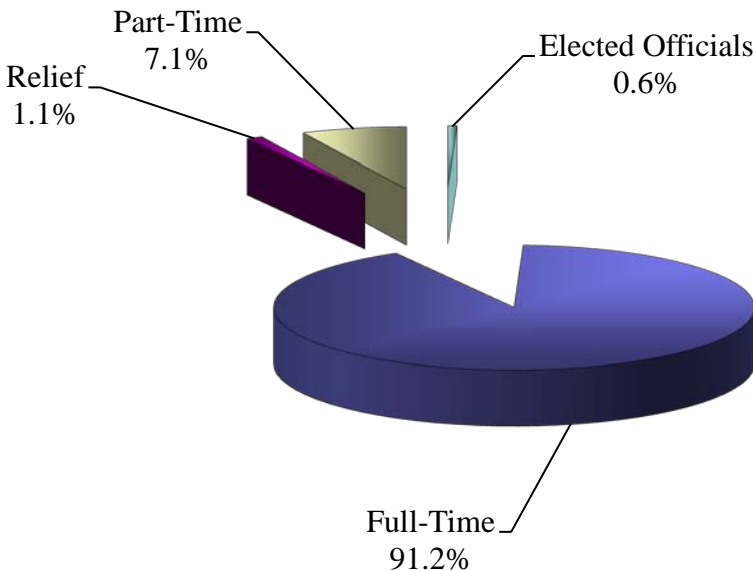
| Fund | Title                                   | FY09 | FY10 | FY11 | +/- |
|------|---|------|------|------|-----|
| 001  | Board of County Commissioners           | 8    | 8    | 8    | 0   |
|      | County Administrator                    | 3    | 3    | 3    | 0   |
|      | Purchasing                              | 6    | 6    | 6    | 0   |
|      | Human Resources                         | 8    | 8    | 8    | 0   |
|      | Legal Services                          | 1    | 1    | 1    | 0   |
|      | Planning Department                     | 12   | 12   | 11   | (1) |
|      | OEA Eglin AFB - Grant                   | 1    | 1    | 1    | 0   |
|      | Geographical Information Systems        | 9    | 9    | 9    | 0   |
|      | Systems and Networking                  | 7    | 7    | 7    | 0   |
|      | Applications and Administration         | 5    | 5    | 5    | 0   |
|      | Facility Maintenance                    | 46   | 46   | 44   | (2) |
|      | Administrative Services                 | 5    | 5    | 5    | 0   |
|      | Emergency Management                    | 3    | 3    | 3    | 0   |
|      | County Warning Point                    | 20   | 20   | 17   | (3) |
|      | 911 Coordinator                         | 2    | 2    | 5    | 3   |
|      | Code Enforcement                        | 3    | 3    | 3    | 0   |
|      | Beach Safety                            | 24   | 24   | 24   | 0   |
|      | Agriculture Extension                   | 9    | 9    | 10   | 1   |
|      | Veterans Services                       | 4    | 4    | 3    | (1) |
|      | Mosquito Control                        | 9    | 8    | 8    | 0   |
|      | General Fund                            | 185  | 184  | 181  | (3) |
| 101  | Engineering Department                  | 24   | 21   | 18   | (3) |
|      | Road Department                         | 97   | 96   | 95   | (1) |
|      | Traffic Signal Maintenance              | 5    | 5    | 5    | 0   |
|      | Stormwater Management                   | 0    | 4    | 5    | 1   |
|      | FDOT Traffic Signals - Grant            | 1    | 1    | 1    | 0   |
| 102  | Corrections Department                  | 139  | 139  | 133  | (6) |
|      | Judicial Innovations                    | 0    | 2    | 2    | 0   |
|      | Pretrial Services                       | 4    | 4    | 4    | 0   |
|      | Law Library                             | 1    | 1    | 1    | 0   |
|      | Prisoner Benefit                        | 2    | 2    | 2    | 0   |
|      | FDCF Mental Health & Drug Court - Grant | 4    | 4    | 4    | 0   |
| 103  | Library Cooperative                     | 2    | 2    | 1    | (1) |
|      | FDLIS State Aid Library - Grant         | 1    | 1    | 1    | 0   |
| 104  | Tourism Promotion                       | 8    | 8    | 9    | 1   |
|      | Tourism-Administration                  | 1    | 1    | 1    | 0   |
|      | Product Improvement                     | 1    | 1    | 1    | 0   |
| 115  | Unincorporated County Parks             | 19   | 19   | 19   | 0   |
|      | Special Revenue Funds                   | 309  | 311  | 302  | (9) |
| 301  | Courthouse Annex Extension              | 0    | 0    | 1    | 1   |
|      | Capital Outlay Funds                    | 0    | 0    | 1    | 1   |
| 411  | Water & Sewer-Operating                 | 133  | 133  | 128  | (5) |
| 421  | Airport Administration                  | 7    | 8    | 8    | 0   |
|      | Airport-Operating                       | 17   | 15   | 12   | (3) |
|      | Destin-Operating                        | 0    | 2    | 3    | 1   |
|      | Bob Sikes-Operating                     | 0    | 1    | 1    | 0   |
| 430  | Solid Waste                             | 8    | 8    | 6    | (2) |
|      | Recycling Department                    | 7    | 7    | 7    | 0   |
| 441  | Inspection Department                   | 13   | 13   | 12   | (1) |
| 450  | Emergency Medical Services              | 117  | 117  | 117  | 0   |



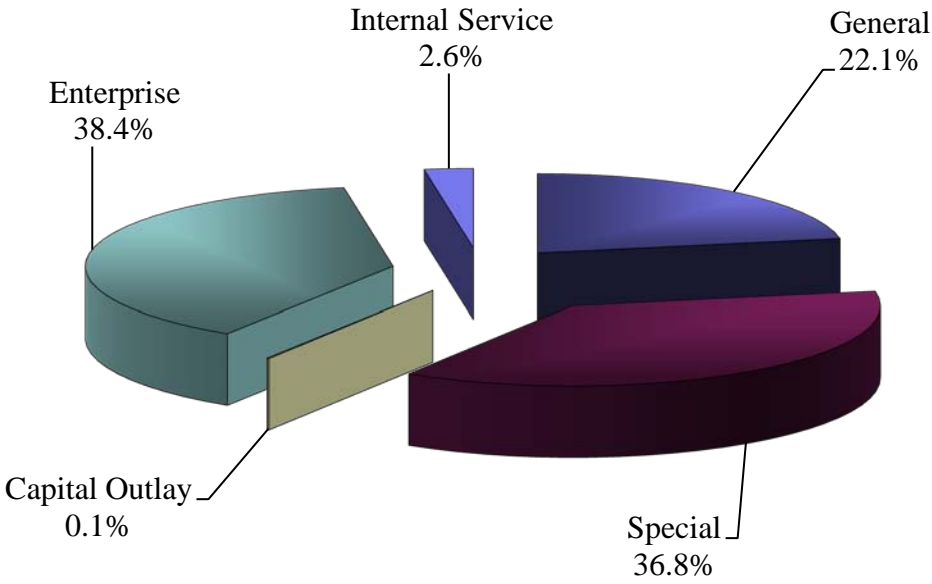
## Human Resources Summary

| Fund | Title                            | FY09       | FY10       | FY11       | +/-         |
|------|----------------------------------|------------|------------|------------|-------------|
| 460  | Conference Center Promotions     | 2          | 2          | 2          | 0           |
|      | Conference Center Administration | 18         | 19         | 19         | 0           |
|      | Enterprise Funds                 | 322        | 325        | 315        | (10)        |
| 501  | Risk Management                  | 3          | 3          | 3          | 0           |
| 502  | Fleet Operations                 | 19         | 19         | 18         | (1)         |
|      | Internal Service Funds           | 22         | 22         | 21         | (1)         |
|      | <b>GRAND TOTAL</b>               | <b>838</b> | <b>842</b> | <b>820</b> | <b>(22)</b> |
|      | Elected Officials                | 5          | 5          | 5          | 0           |
|      | Full-time                        | 770        | 772        | 748        | (24)        |
|      | Part-time                        | 5          | 7          | 9          | 2           |
|      | Relief                           | 58         | 58         | 58         | 0           |
|      | <b>Total</b>                     | <b>838</b> | <b>842</b> | <b>820</b> | <b>(22)</b> |

### Positions by Category



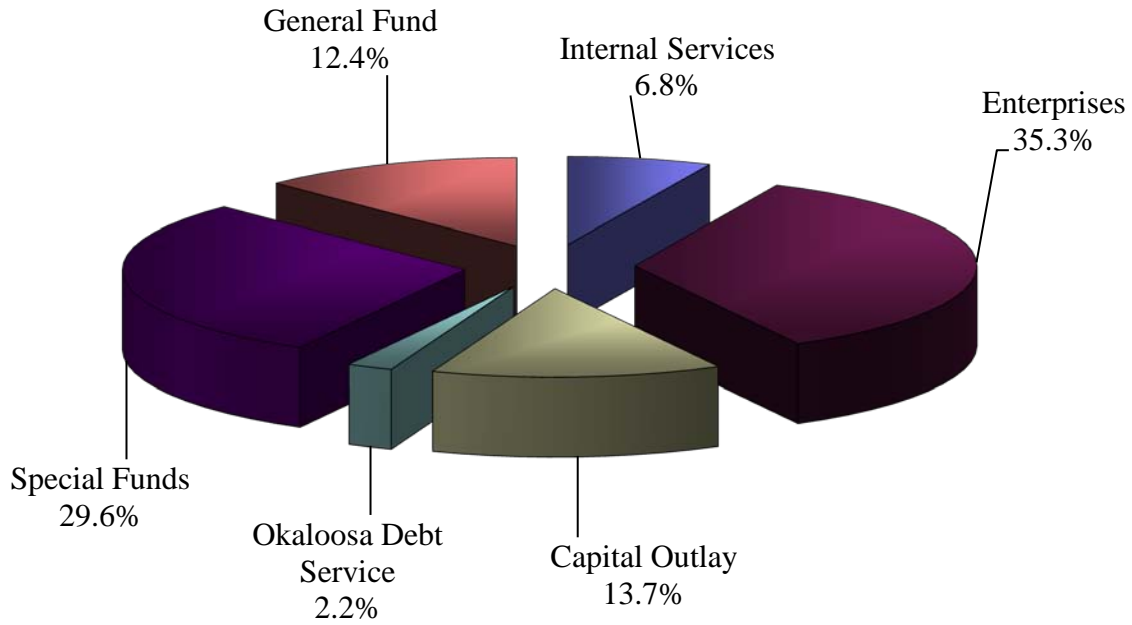
### Positions by Major Fund



## Summary of Balances Revenues and Expenditures

| Title                                    | Approved<br>2009     | Approved<br>2010     | Approved<br>2011     | \$<br>Inc/(Dec)     | %<br>Inc/(Dec) |
|--|----------------------|----------------------|----------------------|---------------------|----------------|
| 001 General                              | \$38,724,925         | \$36,431,009         | \$34,858,008         | (\$1,573,001)       | -4.3%          |
| 101 County Transportation Trust          | \$12,374,930         | \$12,106,165         | \$11,360,758         | (\$745,407)         | -6.2%          |
| 102 Fine & Forfeiture                    | \$47,897,104         | \$48,836,565         | \$47,985,539         | (\$851,026)         | -1.7%          |
| 103 Library Cooperative                  | \$1,272,000          | \$1,109,203          | \$704,894            | (\$404,309)         | -36.5%         |
| 104 Tourist Development                  | \$12,896,225         | \$14,265,000         | \$15,640,400         | \$1,375,400         | 9.6%           |
| 112 County Public Health Unit            | \$885,196            | \$840,531            | \$808,957            | (\$31,574)          | -3.8%          |
| 113 Street Lighting                      | \$823,747            | \$787,594            | \$803,336            | \$15,742            | 2.0%           |
| 115 Unincorporated County Parks          | \$4,905,027          | \$5,219,607          | \$5,736,270          | \$516,663           | 9.9%           |
| 201 Okaloosa Debt Service                | \$5,213,055          | \$4,436,253          | \$6,051,283          | \$1,615,030         | 36.4%          |
| 301 Capital Outlay Construction          | \$13,809,017         | \$12,228,701         | \$25,560,156         | \$13,331,455        | 109.0%         |
| 302 Road/Bridge Construction             | \$13,372,078         | \$12,977,076         | \$12,840,238         | (\$136,838)         | -1.1%          |
| 411 Water & Sewer Enterprise             | \$68,215,954         | \$36,207,654         | \$39,159,955         | \$2,952,301         | 8.2%           |
| 421 Airport Enterprise                   | \$26,348,789         | \$24,568,663         | \$26,054,155         | \$1,485,492         | 6.0%           |
| 430 Solid Waste Enterprise               | \$10,972,500         | \$8,812,300          | \$7,791,000          | (\$1,021,300)       | -11.6%         |
| 441 Inspection Enterprise                | \$1,233,953          | \$1,213,010          | \$1,169,757          | (\$43,253)          | -3.6%          |
| 450 Emergency Medical Service Enterprise | \$7,639,233          | \$7,227,120          | \$7,161,472          | (\$65,648)          | -0.9%          |
| 460 Conference Center Enterprise         | \$17,017,200         | \$16,574,500         | \$17,592,700         | \$1,018,200         | 6.1%           |
| 501 Self Insurance                       | \$15,223,575         | \$16,014,069         | \$15,010,665         | (\$1,003,404)       | -6.3%          |
| 502 Garage Services                      | \$5,255,591          | \$3,714,216          | \$4,132,253          | \$418,037           | 11.3%          |
| <b>TOTAL</b>                             | <b>\$304,080,099</b> | <b>\$263,569,236</b> | <b>\$280,421,796</b> | <b>\$16,852,560</b> | <b>6.4%</b>    |

### Budget by Major Funds



### FY10 vs. FY11 Total Budget



## Revenue Department Budgets

| Fund | Dept   | Title                                    | FY10         | FY11          | +/-           | %       |
|------|--------|--|--------------|---------------|---------------|---------|
| 001  | 0100R  | General Fund Revenue                     | \$32,367,091 | \$31,106,392  | (\$1,260,699) | -3.9%   |
|      | 0103R  | Purchasing Department                    | \$5,200      | \$100         | (\$5,100)     | -98.1%  |
|      | 0108R  | Planning Department                      | \$127,500    | \$52,500      | (\$75,000)    | -58.8%  |
|      | 0111R  | Information Systems                      | \$1,700      | \$100         | (\$1,600)     | -94.1%  |
|      | 0112R  | Facilities Maintenance                   | \$71,500     | \$74,750      | \$3,250       | 4.5%    |
|      | 0113R  | Administrative Services                  | \$332,062    | \$371,090     | \$39,028      | 11.8%   |
|      | 0122R  | County Warning Point                     | \$414,600    | \$331,350     | (\$83,250)    | -20.1%  |
|      | 0123R  | 9-1-1 Coordinator                        | \$2,074,200  | \$2,278,200   | \$204,000     | 9.8%    |
|      | 0124R  | Code Enforcement                         | \$1,000      | \$16,500      | \$15,500      | 1550.0% |
|      | 0130R  | Agriculture Extension                    | \$0          | \$12,000      | \$12,000      | NA      |
|      | 0140R  | Coordinated Transportation               | \$198,917    | \$0           | (\$198,917)   | -100.0% |
|      | 0141R  | Community Transit                        | \$10,000     | \$20,000      | \$10,000      | 100.0%  |
|      | 0152R  | E.J.M. Aerospace                         | \$467,113    | \$418,500     | (\$48,613)    | -10.4%  |
|      | 0160R  | Mosquito Control                         | \$200,000    | \$56,500      | (\$143,500)   | -71.8%  |
|      | 0170R  | County Parks                             | \$25,000     | \$20,000      | (\$5,000)     | -20.0%  |
|      | 70002R | DCA Mosquito Control (00)                | \$41,567     | \$5,000       | (\$36,567)    | -88.0%  |
|      | 70812R | OEA Eglin AFB Growth (08)                | \$93,559     | \$95,026      | \$1,467       | 1.6%    |
|      | TOTAL  | \$36,431,009                             | \$34,858,008 | (\$1,573,001) | -4.3%         |         |
| 101  | 1000R  | County Transportation Trust Fund Revenue | \$10,016,133 | \$9,384,405   | (\$631,728)   | -6.3%   |
|      | 1004R  | Stormwater Management                    | \$2,000,000  | \$1,885,000   | (\$115,000)   | -5.8%   |
|      | 71901R | DOT Traffic Signalization (09)           | \$90,032     | \$91,353      | \$1,321       | 1.5%    |
|      |        | TOTAL                                    | \$12,106,165 | \$11,360,758  | (\$745,407)   | -6.2%   |
| 102  | 1050R  | Fine & Forfeiture Fund Revenue           | \$41,185,442 | \$40,104,971  | (\$1,080,471) | -2.6%   |
|      | 1051R  | Corrections Revenue                      | \$431,000    | \$428,000     | (\$3,000)     | -0.7%   |
|      | 1052R  | Education Corrections/Sheriff            | \$45,000     | \$135,000     | \$90,000      | 200.0%  |
|      | 1053R  | Forfeitures Sheriff                      | \$25,000     | \$25,000      | \$0           | 0.0%    |
|      | 1054R  | Sheriff                                  | \$3,562,330  | \$3,436,570   | (\$125,760)   | -3.5%   |
|      | 1056R  | Radio Communications Program             | \$180,000    | \$120,000     | (\$60,000)    | -33.3%  |
|      | 1060R  | Court Administration'                    | \$1,000      | \$700         | (\$300)       | -30.0%  |
|      | 1063R  | Court Information Technology             | \$275,000    | \$605,943     | \$330,943     | 120.3%  |
|      | 1064R  | Judicial Innovations                     | \$715,000    | \$730,000     | \$15,000      | 2.1%    |
|      | 1069R  | Court Facilities                         | \$950,000    | \$850,000     | (\$100,000)   | -10.5%  |
|      | 1082R  | Pretrial Services Revenue                | \$55,000     | \$50,000      | (\$5,000)     | -9.1%   |
|      | 1086R  | Family Mediation                         | \$26,530     | \$5,500       | (\$21,030)    | -79.3%  |
|      | 1090R  | Legal Aid                                | \$90,000     | \$105,000     | \$15,000      | 16.7%   |
|      | 1091R  | Law Library                              | \$101,250    | \$118,750     | \$17,500      | 17.3%   |
|      | 1092R  | Prisoner Benefit                         | \$462,000    | \$515,000     | \$53,000      | 11.5%   |
|      | 1095R  | Teen Court                               | \$175,000    | \$190,980     | \$15,980      | 9.1%    |
|      | 1096R  | Drug Abuse Trust                         | \$130,000    | \$132,000     | \$2,000       | 1.5%    |
|      | 1097R  | Domestic Violence Trust                  | \$230,000    | \$255,000     | \$25,000      | 10.9%   |
|      | 71913R | FDCF MH & DCCM                           | \$197,013    | \$177,125     | (\$19,888)    | -10.1%  |
|      | TOTAL  | \$48,836,565                             | \$47,985,539 | (\$851,026)   | -1.7%         |         |
| 103  | 1100R  | Library Cooperative Fund Revenue         | \$988,500    | \$612,000     | (\$376,500)   | -38.1%  |
|      | 71030R | State Aid Library (10)                   | \$85,703     | \$12,684      | (\$73,019)    | -85.2%  |
|      | 71130R | State Aid Library (11)                   | \$0          | \$80,210      | \$80,210      | NA      |
|      | 71830R | State Aid Library (08)                   | \$35,000     | \$0           | (\$35,000)    | -100.0% |
|      |        | TOTAL                                    | \$1,109,203  | \$704,894     | (\$404,309)   | -36.5%  |
| 104  | 1150R  | Tourist Development Revenue              | \$8,635,000  | \$7,961,600   | (\$673,400)   | -7.8%   |
|      | 1175R  | Dune/Beach Revenue                       | \$5,630,000  | \$7,678,800   | \$2,048,800   | 36.4%   |
|      |        | TOTAL                                    | \$14,265,000 | \$15,640,400  | \$1,375,400   | 9.6%    |

## Revenue Department Budgets

| Fund | Dept  | Title                               | FY10        | FY11        | +/-        | %      |
|------|-------|-------------------------------------|-------------|-------------|------------|--------|
| 112  | 1550R | County Health Department Revenue    | \$840,531   | \$808,957   | (\$31,574) | -3.8%  |
|      |       | TOTAL                               | \$840,531   | \$808,957   | (\$31,574) | -3.8%  |
| 113  | 1601R | Tanglewood MSBU                     | \$41,252    | \$38,466    | (\$2,786)  | -6.8%  |
|      | 1602R | Island Lights MSBU                  | \$213,723   | \$150,798   | (\$62,925) | -29.4% |
|      | 1603R | Northgate MSBU                      | \$11,018    | \$7,200     | (\$3,818)  | -34.7% |
|      | 1604R | Chateauguay II MSBU                 | \$1,996     | \$1,967     | (\$29)     | -1.5%  |
|      | 1605R | Gable Estates MSBU                  | \$2,171     | \$2,147     | (\$24)     | -1.1%  |
|      | 1606R | Valencia Arms MSBU                  | \$5,731     | \$6,809     | \$1,078    | 18.8%  |
|      | 1607R | Colony Estates MSBU                 | \$31,929    | \$23,585    | (\$8,344)  | -26.1% |
|      | 1608R | Hidden Trails MSBU                  | \$6,793     | \$6,702     | (\$91)     | -1.3%  |
|      | 1609R | Lafitte Crescent MSBU               | \$2,463     | \$2,513     | \$50       | 2.0%   |
|      | 1610R | McFarland MSBU                      | \$2,733     | \$2,900     | \$167      | 6.1%   |
|      | 1611R | Sylvania Heights MSBU               | \$11,515    | \$7,950     | (\$3,565)  | -31.0% |
|      | 1612R | Willow Bend MSBU                    | \$1,188     | \$1,032     | (\$156)    | -13.1% |
|      | 1613R | Lake Point MSBU                     | \$9,510     | \$9,222     | (\$288)    | -3.0%  |
|      | 1614R | Coventry Park MSBU                  | \$8,895     | \$7,926     | (\$969)    | -10.9% |
|      | 1615R | Donlabrook MSBU                     | \$1,329     | \$1,280     | (\$49)     | -3.7%  |
|      | 1616R | Emerald Point MSBU                  | \$9,074     | \$8,124     | (\$950)    | -10.5% |
|      | 1617R | Brookwood MSBU                      | \$748       | \$766       | \$18       | 2.4%   |
|      | 1618R | Bristol Park MSBU                   | \$472       | \$503       | \$31       | 6.6%   |
|      | 1619R | Hidden Trails II MSBU               | \$444       | \$2,586     | \$2,142    | 482.4% |
|      | 1620R | Forest Cove MSBU                    | \$2,844     | \$2,527     | (\$317)    | -11.1% |
|      | 1621R | Sandy Ridge MSBU                    | \$2,885     | \$1,017     | (\$1,868)  | -64.7% |
|      | 1622R | Cherokee Bend MSBU                  | \$1,442     | \$1,658     | \$216      | 15.0%  |
|      | 1623R | Lake Point II MSBU                  | \$7,241     | \$7,006     | (\$235)    | -3.2%  |
|      | 1624R | Hidden Trails 6 MSBU                | \$370       | \$414       | \$44       | 11.9%  |
|      | 1625R | Lawton Court MSBU                   | \$2,192     | \$2,193     | \$1        | 0.0%   |
|      | 1626R | Mills Landing MSBU                  | \$3,817     | \$3,779     | (\$38)     | -1.0%  |
|      | 1627R | Rush Park West MSBU                 | \$6,266     | \$6,284     | \$18       | 0.3%   |
|      | 1628R | High Grove Plantation MSBU          | \$765       | \$704       | (\$61)     | -8.0%  |
|      | 1629R | Victoria Park MSBU                  | \$4,626     | \$4,275     | (\$351)    | -7.6%  |
|      | 1630R | Lake Charleston MSBU                | \$3,149     | \$2,732     | (\$417)    | -13.2% |
|      | 1631R | Rocky Bayou MSBU                    | \$13,204    | \$15,270    | \$2,066    | 15.6%  |
|      | 1632R | Old Town MSBU                       | \$3,739     | \$4,057     | \$318      | 8.5%   |
|      | 1633R | Rosebud Plantation MSBU             | \$1,605     | \$1,586     | (\$19)     | -1.2%  |
|      | 1634R | Oakwood Townhomes MSBU              | \$1,772     | \$1,776     | \$4        | 0.2%   |
|      | 1635R | Hunter's Run MSBU                   | \$10,490    | \$10,649    | \$159      | 1.5%   |
|      | 1636R | Bent Tree MSBU                      | \$8,099     | \$10,619    | \$2,520    | 31.1%  |
|      | 1637R | Whitrock Village MSBU               | \$2,614     | \$2,736     | \$122      | 4.7%   |
|      | 1638R | Emerald Village MSBU                | \$4,630     | \$4,536     | (\$94)     | -2.0%  |
|      | 1639R | Glenwood Court MSBU                 | \$481       | \$415       | (\$66)     | -13.7% |
|      | 1640R | Emerald Village I & II MSBU         | \$5,707     | \$5,587     | (\$120)    | -2.1%  |
|      | 1641R | Stonebridge I-V MSBU                | \$1,945     | \$1,879     | (\$66)     | -3.4%  |
|      | 1642R | Eagles Nest Revenue                 | \$607       | \$600       | (\$7)      | -1.2%  |
|      | 1695R | Bluewater Bay MSTU                  | \$296,420   | \$367,311   | \$70,891   | 23.9%  |
|      | 1697R | Lake Pippin MSTU                    | \$37,700    | \$61,250    | \$23,550   | 62.5%  |
|      |       | TOTAL                               | \$787,594   | \$803,336   | \$15,742   | 2.0%   |
| 115  | 1750R | Unincorporated County Parks Revenue | \$5,219,607 | \$5,736,270 | \$516,663  | 9.9%   |
|      |       | TOTAL                               | \$5,219,607 | \$5,736,270 | \$516,663  | 9.9%   |

## Revenue Department Budgets

| Fund | Dept   | Title                                    | FY10                 | FY11                 | +/-                  | %             |
|------|--------|--|----------------------|----------------------|----------------------|---------------|
| 201  | 2100R  | Okaloosa Debt Service Revenue            | \$4,168,253          | \$4,312,089          | \$143,836            | 3.5%          |
|      | 2104R  | Tourist Develop Debt                     | \$268,000            | \$268,000            | \$0                  | 0.0%          |
|      | 2105R  | Courthouse Annex Extension               | \$0                  | \$1,471,194          | \$1,471,194          | NA            |
|      |        | <b>TOTAL</b>                             | <b>\$4,436,253</b>   | <b>\$6,051,283</b>   | <b>\$1,615,030</b>   | <b>36.4%</b>  |
| 301  | 3100R  | Capital Outlay Construction Fund Revenue | \$3,550,000          | \$3,269,779          | (\$280,221)          | -7.9%         |
|      | 3115R  | Courthouse Annex Extension               | \$0                  | \$15,293,403         | \$15,293,403         | NA            |
|      | 3160R  | Judicial Revenue                         | \$7,850,000          | \$6,353,273          | (\$1,496,727)        | -19.1%        |
|      | 3175R  | Capital Outlay Parks Revenue             | \$58,701             | \$58,701             | \$0                  | 0.0%          |
|      | 3179R  | Florida Boating Improvement Program      | \$770,000            | \$585,000            | (\$185,000)          | -24.0%        |
|      |        | <b>TOTAL</b>                             | <b>\$12,228,701</b>  | <b>\$25,560,156</b>  | <b>\$13,331,455</b>  | <b>109.0%</b> |
| 302  | 3201R  | Road/Bridge CGT Revenue                  | \$6,200,000          | \$6,775,000          | \$575,000            | 9.3%          |
|      | 3202R  | Road/Bridge 1 LOGT Revenue               | \$4,570,760          | \$5,025,000          | \$454,240            | 9.9%          |
|      | 3204R  | R/B Resurfacing Revenue                  | \$500,000            | \$500,000            | \$0                  | 0.0%          |
|      | 3205R  | R/B Special Projects Revenue             | \$706,316            | \$540,238            | (\$166,078)          | -23.5%        |
|      | 73750R | FDOT PJ Adams/Antioch                    | \$1,000,000          | \$0                  | (\$1,000,000)        | -100.0%       |
|      |        | <b>TOTAL</b>                             | <b>\$12,977,076</b>  | <b>\$12,840,238</b>  | <b>(\$136,838)</b>   | <b>-1.1%</b>  |
| 411  | 4100R  | Water & Sewer Revenue                    | \$36,207,654         | \$39,159,955         | \$2,952,301          | 8.2%          |
|      |        | <b>TOTAL</b>                             | <b>\$36,207,654</b>  | <b>\$39,159,955</b>  | <b>\$2,952,301</b>   | <b>8.2%</b>   |
| 421  | 4200R  | Airport Fund Revenue                     | \$3,975,000          | \$6,680,000          | \$2,705,000          | 68.1%         |
|      | 4201R  | Okaloosa Regional Airport Revenue        | \$8,896,893          | \$8,059,044          | (\$837,849)          | -9.4%         |
|      | 4210R  | Destin Airport Revenue                   | \$546,277            | \$493,175            | (\$53,102)           | -9.7%         |
|      | 4220R  | Bob Sikes Airport Revenue                | \$347,056            | \$345,854            | (\$1,202)            | -0.3%         |
|      | 4255R  | P.F.C. Revenue                           | \$7,822,240          | \$8,080,036          | \$257,796            | 3.3%          |
|      | 4256R  | C.F.C. Revenue                           | \$2,797,500          | \$2,212,349          | (\$585,151)          | -20.9%        |
|      | 74822R | TSA LEO Agreement                        | \$183,697            | \$183,697            | \$0                  | 0.0%          |
|      |        | <b>TOTAL</b>                             | <b>\$24,568,663</b>  | <b>\$26,054,155</b>  | <b>\$1,485,492</b>   | <b>6.0%</b>   |
| 430  | 4300R  | Solid Waste Fund Revenue                 | \$8,811,200          | \$7,790,500          | (\$1,020,700)        | -11.6%        |
|      | 4310R  | Reef Coordinator                         | \$1,100              | \$500                | (\$600)              | -54.5%        |
|      |        | <b>TOTAL</b>                             | <b>\$8,812,300</b>   | <b>\$7,791,000</b>   | <b>(\$1,021,300)</b> | <b>-11.6%</b> |
| 441  | 4400R  | Inspection Revenue                       | \$1,213,010          | \$1,169,757          | (\$43,253)           | -3.6%         |
|      |        | <b>TOTAL</b>                             | <b>\$1,213,010</b>   | <b>\$1,169,757</b>   | <b>(\$43,253)</b>    | <b>-3.6%</b>  |
| 450  | 4500R  | Emergency Medical Service Revenue        | \$7,227,120          | \$7,161,472          | (\$65,648)           | -0.9%         |
|      |        | <b>TOTAL</b>                             | <b>\$7,227,120</b>   | <b>\$7,161,472</b>   | <b>(\$65,648)</b>    | <b>-0.9%</b>  |
| 460  | 4601R  | 4th Cent Operating Revenue               | \$8,255,000          | \$10,458,800         | \$2,203,800          | 26.7%         |
|      | 4615R  | 3rd Cent Operating Revenue               | \$8,319,500          | \$7,133,900          | (\$1,185,600)        | -14.3%        |
|      |        | <b>TOTAL</b>                             | <b>\$16,574,500</b>  | <b>\$17,592,700</b>  | <b>\$1,018,200</b>   | <b>6.1%</b>   |
| 501  | 5100R  | Self Insurance Revenue                   | \$16,014,069         | \$15,010,665         | (\$1,003,404)        | -6.3%         |
|      |        | <b>TOTAL</b>                             | <b>\$16,014,069</b>  | <b>\$15,010,665</b>  | <b>(\$1,003,404)</b> | <b>-6.3%</b>  |
| 502  | 5200R  | Garage Services Revenue                  | \$3,714,216          | \$4,132,253          | \$418,037            | 11.3%         |
|      |        | <b>TOTAL</b>                             | <b>\$3,714,216</b>   | <b>\$4,132,253</b>   | <b>\$418,037</b>     | <b>11.3%</b>  |
|      |        | <b>GRAND TOTAL</b>                       | <b>\$263,569,236</b> | <b>\$280,421,796</b> | <b>\$16,852,560</b>  | <b>6.4%</b>   |

## Expenditure Department Budgets

| Fund  | Dept                                       | Title                                 | FY10         | FY11          | +/-           | %      |
|-------|--|---------------------------------------|--------------|---------------|---------------|--------|
| 001   | 0101                                       | Board of County Commissioners         | \$718,213    | \$728,456     | \$10,243      | 1.4%   |
|       | 0102                                       | County Administrator                  | \$349,596    | \$352,155     | \$2,559       | 0.7%   |
|       | 0103                                       | Purchasing Department                 | \$424,607    | \$428,925     | \$4,318       | 1.0%   |
|       | 0104                                       | Human Resources                       | \$567,434    | \$560,364     | (\$7,070)     | -1.2%  |
|       | 0107                                       | Legal Services                        | \$328,567    | \$311,853     | (\$16,714)    | -5.1%  |
|       | 0108                                       | Planning Department                   | \$802,820    | \$766,977     | (\$35,843)    | -4.5%  |
|       | 0109                                       | General Services-Planning             | \$8,195      | \$7,375       | (\$820)       | -10.0% |
|       | 01112                                      | Geographical Info Systems             | \$836,947    | \$682,836     | (\$154,111)   | -18.4% |
|       | 01113                                      | Systems & Networking                  | \$588,929    | \$574,393     | (\$14,536)    | -2.5%  |
|       | 01114                                      | Applications & Admin                  | \$557,119    | \$551,924     | (\$5,195)     | -0.9%  |
|       | 0112                                       | Facilities Maintenance                | \$3,531,511  | \$3,561,821   | \$30,310      | 0.9%   |
|       | 0113                                       | Administrative Services               | \$438,204    | \$425,267     | (\$12,937)    | -3.0%  |
|       | 0114                                       | General Services-Other                | \$2,040,910  | \$2,134,110   | \$93,200      | 4.6%   |
|       | 0115                                       | Property Appraiser Operating          | \$309,634    | \$318,307     | \$8,673       | 2.8%   |
|       | 0116                                       | Tax Collector Operating               | \$3,930,020  | \$3,620,147   | (\$309,873)   | -7.9%  |
|       | 0120                                       | General Services-Fire Control         | \$60,203     | \$56,203      | (\$4,000)     | -6.6%  |
|       | 0121                                       | Emergency Management                  | \$359,950    | \$347,782     | (\$12,168)    | -3.4%  |
|       | 0122                                       | County Warning Point                  | \$1,130,800  | \$836,636     | (\$294,164)   | -26.0% |
|       | 0123                                       | 9-1-1 Coordinator                     | \$2,074,200  | \$2,278,200   | \$204,000     | 9.8%   |
|       | 0124                                       | Code Enforcement                      | \$142,603    | \$154,854     | \$12,251      | 8.6%   |
|       | 0125                                       | Beach Safety                          | \$547,739    | \$545,149     | (\$2,590)     | -0.5%  |
|       | 0130                                       | Agriculture Extension                 | \$388,818    | \$405,395     | \$16,577      | 4.3%   |
|       | 0131                                       | General Services-Conservation         | \$55,086     | \$49,577      | (\$5,509)     | -10.0% |
|       | 0140                                       | Coordinated Transportation            | \$223,916    | \$25,000      | (\$198,916)   | -88.8% |
|       | 0141                                       | Community Transit                     | \$220,088    | \$279,862     | \$59,774      | 27.2%  |
|       | 0150                                       | General Services-Industry Development | \$1,989,368  | \$1,625,201   | (\$364,167)   | -18.3% |
|       | 0151                                       | Veterans Service                      | \$264,060    | \$168,821     | (\$95,239)    | -36.1% |
|       | 0152                                       | E.J.M. Aerospace                      | \$467,113    | \$418,500     | (\$48,613)    | -10.4% |
|       | 0160                                       | Mosquito Control                      | \$516,304    | \$511,327     | (\$4,977)     | -1.0%  |
|       | 0161                                       | Public Health                         | \$520,200    | \$497,732     | (\$22,468)    | -4.3%  |
|       | 0162                                       | Mental Health                         | \$746,475    | \$691,827     | (\$54,648)    | -7.3%  |
|       | 0163                                       | Board of County Commissioners-Welfare | \$1,609,026  | \$1,529,930   | (\$79,096)    | -4.9%  |
|       | 0170                                       | County Parks                          | \$601,527    | \$625,573     | \$24,046      | 4.0%   |
| 0180  | Clerk to the Board of County Commissioners | \$1,350,582                           | \$1,340,899  | (\$9,683)     | -0.7%         |        |
| 0181  | Property Appraiser                         | \$3,190,112                           | \$3,028,441  | (\$161,671)   | -5.1%         |        |
| 0184  | Supervisor of Elections                    | \$1,636,980                           | \$1,629,255  | (\$7,725)     | -0.5%         |        |
| 0199  | Reserves/Miscellaneous                     | \$2,768,027                           | \$2,686,908  | (\$81,119)    | -2.9%         |        |
| 70002 | DCA Mosquito Control (10)                  | \$41,567                              | \$5,000      | (\$36,567)    | -88.0%        |        |
| 70812 | OEA Eglin AFB Growth (08)                  | \$93,559                              | \$95,026     | \$1,467       | 1.6%          |        |
|       | TOTAL                                      | \$36,431,009                          | \$34,858,008 | (\$1,573,001) | -4.3%         |        |
| 101   | 1001                                       | Engineering Department                | \$1,556,153  | \$1,374,630   | (\$181,523)   | -11.7% |
|       | 1002                                       | Road Department                       | \$7,431,185  | \$7,458,968   | \$27,783      | 0.4%   |
|       | 1003                                       | Traffic Signal Maintenance            | \$559,277    | \$550,807     | (\$8,470)     | -1.5%  |
|       | 1004                                       | Stormwater Management                 | \$2,469,518  | \$1,885,000   | (\$584,518)   | -23.7% |
|       | 71901                                      | FDOT Traffic Signals (09)             | \$90,032     | \$91,353      | \$1,321       | 1.5%   |
|       | TOTAL                                      | \$12,106,165                          | \$11,360,758 | (\$745,407)   | -6.2%         |        |
| 102   | 1051                                       | Corrections Department                | \$13,259,094 | \$13,123,674  | (\$135,420)   | -1.0%  |
|       | 1052                                       | Education-Sheriff                     | \$45,000     | \$135,000     | \$90,000      | 200.0% |
|       | 1053                                       | Contraband/Forfeiture-Sheriff         | \$25,000     | \$25,000      | \$0           | 0.0%   |
|       | 1054                                       | Sheriff                               | \$31,052,700 | \$29,995,050  | (\$1,057,650) | -3.4%  |
|       | 1056                                       | Radio Communications Program          | \$180,000    | \$120,000     | (\$60,000)    | -33.3% |
|       | 1057                                       | Medical Examiner                      | \$487,520    | \$487,520     | \$0           | 0.0%   |



## Expenditure Department Budgets

| Fund | Dept  | Title                          | FY10         | FY11         | +/-         | %       |
|------|-------|--------------------------------|--------------|--------------|-------------|---------|
|      | 1058  | State Attorney Office          | \$100,619    | \$93,625     | (\$6,994)   | -7.0%   |
|      | 1059  | Public Defender Office         | \$1,800      | \$1,000      | (\$800)     | -44.4%  |
|      | 1060  | Court Administration           | \$3,000      | \$2,200      | (\$800)     | -26.7%  |
|      | 1061  | Administration-Circuit Court   | \$6,000      | \$6,000      | \$0         | 0.0%    |
|      | 1063  | Court Administration-IT        | \$275,000    | \$605,943    | \$330,943   | 120.3%  |
|      | 1064  | Judicial Innovations           | \$715,000    | \$730,000    | \$15,000    | 2.1%    |
|      | 1069  | Court Facilities               | \$950,000    | \$850,000    | (\$100,000) | -10.5%  |
|      | 1075  | Judges                         | \$3,000      | \$3,000      | \$0         | 0.0%    |
|      | 1082  | Pretrial Services Program      | \$319,839    | \$308,172    | (\$11,667)  | -3.6%   |
|      | 1086  | Family Mediation               | \$26,530     | \$5,500      | (\$21,030)  | -79.3%  |
|      | 1087  | Guardian Ad Litem              | \$1,200      | \$0          | (\$1,200)   | -100.0% |
|      | 1090  | Legal Aid                      | \$90,000     | \$105,000    | \$15,000    | 16.7%   |
|      | 1091  | Law Library                    | \$101,250    | \$118,750    | \$17,500    | 17.3%   |
|      | 1092  | Prisoner Benefit               | \$462,000    | \$515,000    | \$53,000    | 11.5%   |
|      | 1095  | Teen Court                     | \$175,000    | \$190,980    | \$15,980    | 9.1%    |
|      | 1096  | Drug Abuse Trust               | \$130,000    | \$132,000    | \$2,000     | 1.5%    |
|      | 1097  | Domestic Violence Trust        | \$230,000    | \$255,000    | \$25,000    | 10.9%   |
|      | 71913 | FDCF MH & DCCM                 | \$197,013    | \$177,125    | (\$19,888)  | -10.1%  |
|      |       | TOTAL                          | \$48,836,565 | \$47,985,539 | (\$851,026) | -1.7%   |
| 103  | 1101  | Library Cooperative            | \$907,057    | \$566,438    | (\$340,619) | -37.6%  |
|      | 1149  | Reserves/Miscellaneous         | \$81,443     | \$45,562     | (\$35,881)  | -44.1%  |
|      | 71030 | State Aid Library (10)         | \$85,703     | \$12,684     | (\$73,019)  | -85.2%  |
|      | 71130 | State Aid Library (11)         | \$0          | \$80,210     | \$80,210    | NA      |
|      | 71830 | State Aid Library (08)         | \$35,000     | \$0          | (\$35,000)  | -100.0% |
|      |       | TOTAL                          | \$1,109,203  | \$704,894    | (\$404,309) | -36.5%  |
| 104  | 1151  | Tourism Promotion              | \$3,114,490  | \$3,490,783  | \$376,293   | 12.1%   |
|      | 1152  | Tourism-Administration         | \$589,456    | \$533,480    | (\$55,976)  | -9.5%   |
|      | 1153  | Northwest Florida Tourism      | \$25,250     | \$0          | (\$25,250)  | -100.0% |
|      | 1154  | Convention & Visitor Bureau    | \$162,520    | \$132,366    | (\$30,154)  | -18.6%  |
|      | 1555  | Film Commission                | \$81,144     | \$59,697     | (\$21,447)  | -26.4%  |
|      | 1170  | Beach Maintenance/Improvements | \$2,034,140  | \$1,125,274  | (\$908,866) | -44.7%  |
|      | 1171  | Island Shuttle Service         | \$282,000    | \$282,000    | \$0         | 0.0%    |
|      | 1175  | Dune/Beach Restoration         | \$5,630,000  | \$7,678,800  | \$2,048,800 | 36.4%   |
|      | 1198  | Interfund Transfer             | \$268,000    | \$268,000    | \$0         | 0.0%    |
|      | 1199  | Reserves/Miscellaneous         | \$2,078,000  | \$2,070,000  | (\$8,000)   | -0.4%   |
|      |       | TOTAL                          | \$14,265,000 | \$15,640,400 | \$1,375,400 | 9.6%    |
| 112  | 1550  | County Health Unit             | \$840,531    | \$808,957    | (\$31,574)  | -3.8%   |
|      |       | TOTAL                          | \$840,531    | \$808,957    | (\$31,574)  | -3.8%   |
| 113  | 1601  | Tanglewood MSBU                | \$41,252     | \$38,466     | (\$2,786)   | -6.8%   |
|      | 1602  | Island Lights MSBU             | \$213,723    | \$150,798    | (\$62,925)  | -29.4%  |
|      | 1603  | Northgate MSBU                 | \$11,018     | \$7,200      | (\$3,818)   | -34.7%  |
|      | 1604  | Chateauguay II MSBU            | \$1,996      | \$1,967      | (\$29)      | -1.5%   |
|      | 1605  | Gable Estates MSBU             | \$2,171      | \$2,147      | (\$24)      | -1.1%   |
|      | 1606  | Valencia Arms MSBU             | \$5,731      | \$6,809      | \$1,078     | 18.8%   |
|      | 1607  | Colony Estates MSBU            | \$31,929     | \$23,585     | (\$8,344)   | -26.1%  |
|      | 1608  | Hidden Trails MSBU             | \$6,793      | \$6,702      | (\$91)      | -1.3%   |
|      | 1609  | Lafitte Crescent MSBU          | \$2,463      | \$2,513      | \$50        | 2.0%    |
|      | 1610  | McFarland MSBU                 | \$2,733      | \$2,900      | \$167       | 6.1%    |
|      | 1611  | Sylvania Heights MSBU          | \$11,515     | \$7,950      | (\$3,565)   | -31.0%  |
|      | 1612  | Willow Bend MSBU               | \$1,188      | \$1,032      | (\$156)     | -13.1%  |

## Expenditure Department Budgets

| Fund | Dept | Title                             | FY10               | FY11               | +/-                | %            |
|------|------|-----------------------------------|--------------------|--------------------|--------------------|--------------|
|      | 1613 | Lake Point MSBU                   | \$9,510            | \$9,222            | (\$288)            | -3.0%        |
|      | 1614 | Coventry Park MSBU                | \$8,895            | \$7,926            | (\$969)            | -10.9%       |
|      | 1615 | Donlabrook MSBU                   | \$1,329            | \$1,280            | (\$49)             | -3.7%        |
|      | 1616 | Emerald Point MSBU                | \$9,074            | \$8,124            | (\$950)            | -10.5%       |
|      | 1617 | Brookwood MSBU                    | \$748              | \$766              | \$18               | 2.4%         |
|      | 1618 | Bristol Park MSBU                 | \$472              | \$503              | \$31               | 6.6%         |
|      | 1619 | Hidden Trails II MSBU             | \$444              | \$2,586            | \$2,142            | 482.4%       |
|      | 1620 | Forest Cove MSBU                  | \$2,844            | \$2,527            | (\$317)            | -11.1%       |
|      | 1621 | Sandy Ridge MSBU                  | \$2,885            | \$1,017            | (\$1,868)          | -64.7%       |
|      | 1622 | Cherokee Bend MSBU                | \$1,442            | \$1,658            | \$216              | 15.0%        |
|      | 1623 | Lake Point II MSBU                | \$7,241            | \$7,006            | (\$235)            | -3.2%        |
|      | 1624 | Hidden Trails 6 MSBU              | \$370              | \$414              | \$44               | 11.9%        |
|      | 1625 | Lawton Court MSBU                 | \$2,192            | \$2,193            | \$1                | 0.0%         |
|      | 1626 | Mills Landing MSBU                | \$3,817            | \$3,779            | (\$38)             | -1.0%        |
|      | 1627 | Rush Park West MSBU               | \$6,266            | \$6,284            | \$18               | 0.3%         |
|      | 1628 | High Grove Plantation MSBU        | \$765              | \$704              | (\$61)             | -8.0%        |
|      | 1629 | Victoria Park MSBU                | \$4,626            | \$4,275            | (\$351)            | -7.6%        |
|      | 1630 | Lake Charleston MSBU              | \$3,149            | \$2,732            | (\$417)            | -13.2%       |
|      | 1631 | Rocky Bayou MSBU                  | \$13,204           | \$15,270           | \$2,066            | 15.6%        |
|      | 1632 | Old Town MSBU                     | \$3,739            | \$4,057            | \$318              | 8.5%         |
|      | 1633 | Rosebud Plantation MSBU           | \$1,605            | \$1,586            | (\$19)             | -1.2%        |
|      | 1634 | Oakwood Townhomes MSBU            | \$1,772            | \$1,776            | \$4                | 0.2%         |
|      | 1635 | Hunter's Run MSBU                 | \$10,490           | \$10,649           | \$159              | 1.5%         |
|      | 1636 | Bent Tree MSBU                    | \$8,099            | \$10,619           | \$2,520            | 31.1%        |
|      | 1637 | Whitrock Village MSBU             | \$2,614            | \$2,736            | \$122              | 4.7%         |
|      | 1638 | Emerald Village MSBU              | \$4,630            | \$4,536            | (\$94)             | -2.0%        |
|      | 1639 | Glenwood Court MSBU               | \$481              | \$415              | (\$66)             | -13.7%       |
|      | 1640 | Emerald Village I & II MSBU       | \$5,707            | \$5,587            | (\$120)            | -2.1%        |
|      | 1641 | Stonebridge I-V MSBU              | \$1,945            | \$1,879            | (\$66)             | -3.4%        |
|      | 1642 | Eagles Nest MSBU                  | \$607              | \$600              | (\$7)              | -1.2%        |
|      | 1695 | Bluewater Bay MSTU                | \$296,420          | \$367,311          | \$70,891           | 23.9%        |
|      | 1697 | Lake Pippin MSTU                  | \$37,700           | \$61,250           | \$23,550           | 62.5%        |
|      |      | <b>TOTAL</b>                      | <b>\$787,594</b>   | <b>\$803,336</b>   | <b>\$15,742</b>    | <b>2.0%</b>  |
| 115  | 1750 | County Parks-Unincorporated Areas | \$1,125,855        | \$1,148,431        | \$22,576           | 2.0%         |
|      | 1755 | Capital Projects                  | \$1,239,652        | \$1,186,384        | (\$53,268)         | -4.3%        |
|      | 1799 | Reserves/Miscellaneous            | \$2,854,100        | \$3,401,455        | \$547,355          | 19.2%        |
|      |      | <b>TOTAL</b>                      | <b>\$5,219,607</b> | <b>\$5,736,270</b> | <b>\$516,663</b>   | <b>9.9%</b>  |
| 201  | 2102 | Debt Service CI Revenue Bond 1991 | \$686,000          | \$341,000          | (\$345,000)        | -50.3%       |
|      | 2103 | Aids to Governments RRI 85        | \$190,750          | \$190,750          | \$0                | 0.0%         |
|      | 2104 | Tourist Development Debt          | \$268,000          | \$268,000          | \$0                | 0.0%         |
|      | 2105 | Courthouse Annex Extension        | \$0                | \$1,471,194        | \$1,471,194        | NA           |
|      | 2198 | Interfund Transfer                | \$3,086,503        | \$3,575,339        | \$488,836          | 15.8%        |
|      | 2199 | Reserves/Miscellaneous            | \$205,000          | \$205,000          | \$0                | 0.0%         |
|      |      | <b>TOTAL</b>                      | <b>\$4,436,253</b> | <b>\$6,051,283</b> | <b>\$1,615,030</b> | <b>36.4%</b> |

## Expenditure Department Budgets

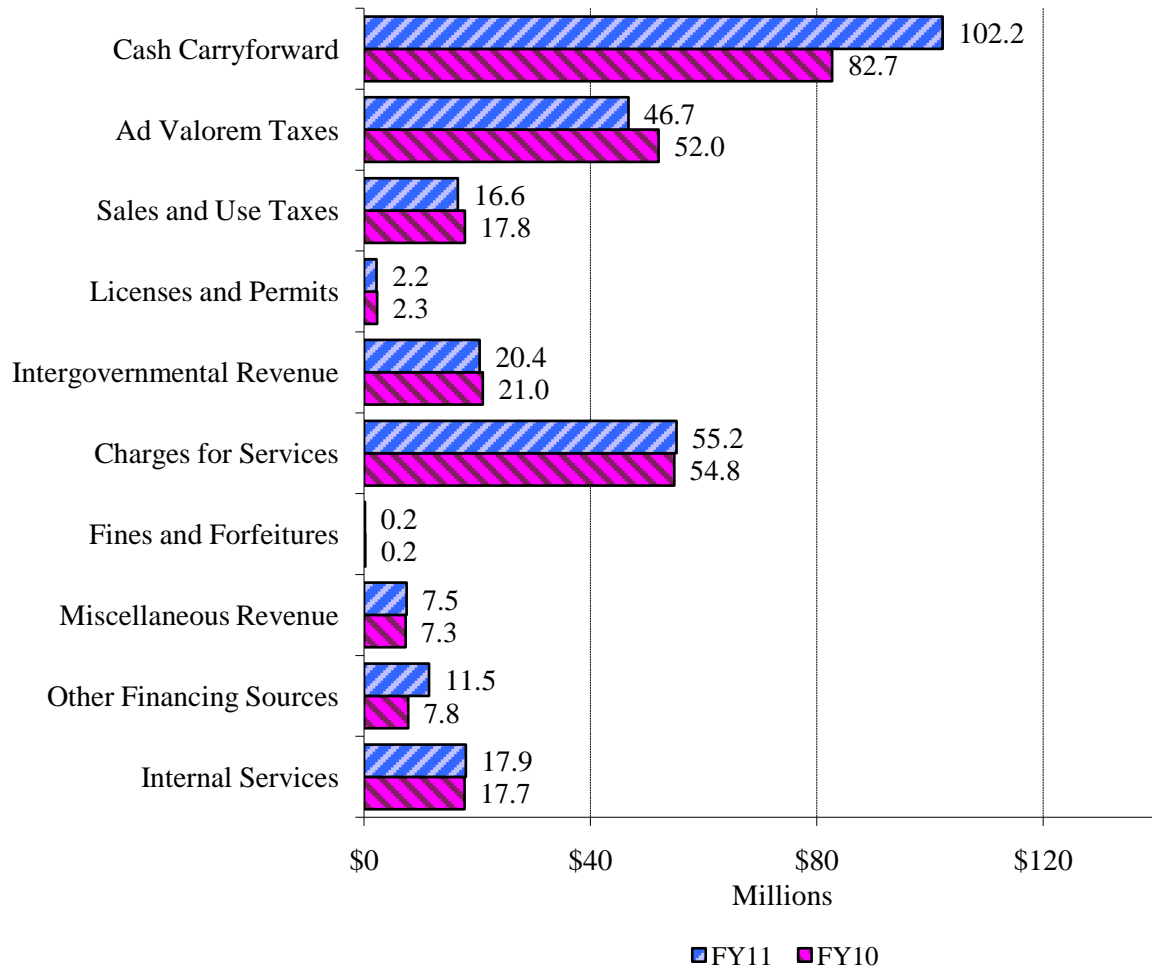
| Fund | Dept  | Title                                      | FY10         | FY11         | +/-           | %       |
|------|-------|--|--------------|--------------|---------------|---------|
| 301  | 3110  | Capital Outlay Projects                    | \$243,638    | \$65,000     | (\$178,638)   | -73.3%  |
|      | 3115  | Courthouse Annex Extension                 | \$0          | \$15,293,403 | \$15,293,403  | NA      |
|      | 3120  | Capital Outlay Projects-Public Safety      | \$0          | \$21,000     | \$21,000      | NA      |
|      | 3160  | Capital Outlay Projects-Judicial           | \$7,850,000  | \$6,353,273  | (\$1,496,727) | -19.1%  |
|      | 3170  | Capital Outlay Projects-Culture/Recreation | \$64,000     | \$13,300     | (\$50,700)    | -79.2%  |
|      | 3175  | Capital Outlay Projects-Parks              | \$58,701     | \$58,701     | \$0           | 0.0%    |
|      | 3179  | Capital Outlay Projects-F.B.I.P.           | \$770,000    | \$585,000    | (\$185,000)   | -24.0%  |
|      | 3198  | Interfund Transfer                         | \$1,659,417  | \$1,670,479  | \$11,062      | 0.7%    |
|      | 3199  | Reserves/Miscellaneous                     | \$1,582,945  | \$1,500,000  | (\$82,945)    | -5.2%   |
|      | TOTAL | \$12,228,701                               | \$25,560,156 | \$13,331,455 | 109.0%        |         |
| 302  | 3201  | Road/Bridge-Constitutional Gas Tax         | \$6,200,000  | \$6,775,000  | \$575,000     | 9.3%    |
|      | 3202  | Road/Bridge - 1 Local Option Gas Tax       | \$4,570,760  | \$5,025,000  | \$454,240     | 9.9%    |
|      | 3204  | Road/Bridge - Resurfacing                  | \$500,000    | \$500,000    | \$0           | 0.0%    |
|      | 3205  | Road/Bridge - Special Projects             | \$706,316    | \$540,238    | (\$166,078)   | -23.5%  |
|      | 73750 | FDOT PJ Adams/Antioch                      | \$1,000,000  | \$0          | (\$1,000,000) | -100.0% |
|      |       | TOTAL                                      | \$12,977,076 | \$12,840,238 | (\$136,838)   | -1.1%   |
| 411  | 4101  | Water & Sewer-Operating                    | \$27,603,990 | \$27,271,259 | (\$332,731)   | -1.2%   |
|      | 4105  | Mid County Water System                    | \$1,250,000  | \$290,000    | (\$960,000)   | -76.8%  |
|      | 4120  | Water Construction                         | \$200,000    | \$625,000    | \$425,000     | 212.5%  |
|      | 4125  | Sewer Construction                         | \$3,543,000  | \$4,000,000  | \$457,000     | 12.9%   |
|      | 4130  | Water/Sewer Construction                   | \$175,000    | \$175,000    | \$0           | 0.0%    |
|      | 4135  | State Revolving Loans                      | \$2,000,000  | \$1,500,000  | (\$500,000)   | -25.0%  |
|      | 4180  | Major Projects                             | \$100,000    | \$0          | (\$100,000)   | -100.0% |
|      | 4199  | Reserves/Miscellaneous                     | \$1,335,664  | \$5,298,696  | \$3,963,032   | 296.7%  |
|      | TOTAL | \$36,207,654                               | \$39,159,955 | \$2,952,301  | 8.2%          |         |
| 421  | 4201  | Airport Administration                     | \$1,335,263  | \$1,617,628  | \$282,365     | 21.1%   |
|      | 4202  | Airport-Operating                          | \$4,218,784  | \$3,801,972  | (\$416,812)   | -9.9%   |
|      | 4210  | Destin-Operating                           | \$245,774    | \$299,542    | \$53,768      | 21.9%   |
|      | 4220  | Bob Sikes-Operating                        | \$233,966    | \$331,585    | \$97,619      | 41.7%   |
|      | 4255  | P.F.C. Operating                           | \$7,822,240  | \$8,080,036  | \$257,796     | 3.3%    |
|      | 4256  | C.F.C. Operating                           | \$2,797,500  | \$2,212,349  | (\$585,151)   | -20.9%  |
|      | 4298  | Interfund Transfer                         | \$760,244    | \$767,135    | \$6,891       | 0.9%    |
|      | 4299  | Reserves/Miscellaneous                     | \$6,971,195  | \$8,760,211  | \$1,789,016   | 25.7%   |
|      | 74822 | TSA LEO Agreement                          | \$183,697    | \$183,697    | \$0           | 0.0%    |
|      |       | TOTAL                                      | \$24,568,663 | \$26,054,155 | \$1,485,492   | 6.0%    |
| 430  | 4301  | Solid Waste                                | \$7,573,462  | \$6,401,497  | (\$1,171,965) | -15.5%  |
|      | 4305  | Recycling Department                       | \$1,200,725  | \$1,186,249  | (\$14,476)    | -1.2%   |
|      | 4310  | Reef Coordinator                           | \$21,360     | \$500        | (\$20,860)    | -97.7%  |
|      | 4398  | Interfund Transfer                         | \$16,753     | \$157,589    | \$140,836     | 840.7%  |
|      | 4399  | Reserves/Miscellaneous                     | \$0          | \$45,165     | \$45,165      | NA      |
|      |       | TOTAL                                      | \$8,812,300  | \$7,791,000  | (\$1,021,300) | -11.6%  |
| 441  | 4400  | Inspection Department                      | \$1,213,010  | \$1,169,757  | (\$43,253)    | -3.6%   |
|      |       | TOTAL                                      | \$1,213,010  | \$1,169,757  | (\$43,253)    | -3.6%   |
| 450  | 4500  | Emergency Medical Service                  | \$7,227,120  | \$7,161,472  | (\$65,648)    | -0.9%   |
|      |       | TOTAL                                      | \$7,227,120  | \$7,161,472  | (\$65,648)    | -0.9%   |

| Fund        | Dept | Title                            | FY10          | FY11          | +/-           | %      |
|-------------|------|----------------------------------|---------------|---------------|---------------|--------|
| 460         | 4601 | 4th Cent Operating               | \$8,255,000   | \$10,458,800  | \$2,203,800   | 26.7%  |
|             | 4614 | Conference Center Promotions     | \$2,359,605   | \$1,812,773   | (\$546,832)   | -23.2% |
|             | 4615 | Conference Center Administration | \$1,477,900   | \$1,443,011   | (\$34,889)    | -2.4%  |
|             | 4616 | Conference Center Capital        | \$714,150     | \$1,164,150   | \$450,000     | 63.0%  |
|             | 4617 | Conference Center Operations     | \$2,939,127   | \$1,615,035   | (\$1,324,092) | -45.1% |
|             | 4618 | Conference Center Maintenance    | \$578,718     | \$558,606     | (\$20,112)    | -3.5%  |
|             | 4698 | Interfund Transfer               | \$250,000     | \$540,325     | \$290,325     | 116.1% |
|             |      | TOTAL                            | \$16,574,500  | \$17,592,700  | \$1,018,200   | 6.1%   |
| 501         | 5101 | Risk Management                  | \$221,675     | \$228,646     | \$6,971       | 3.1%   |
|             | 5102 | Self Insurance                   | \$12,875,174  | \$13,375,553  | \$500,379     | 3.9%   |
|             | 5189 | Interfund Transfer               | \$0           | \$84,283      | \$84,283      | NA     |
|             | 5199 | Reserves/Miscellaneous           | \$2,917,220   | \$1,322,183   | (\$1,595,037) | -54.7% |
|             |      | TOTAL                            | \$16,014,069  | \$15,010,665  | (\$1,003,404) | -6.3%  |
| 502         | 5200 | Fleet Operations                 | \$3,714,216   | \$4,132,253   | \$418,037     | 11.3%  |
|             |      | TOTAL                            | \$3,714,216   | \$4,132,253   | \$418,037     | 11.3%  |
| GRAND TOTAL |      |                                  | \$263,569,236 | \$280,421,796 | \$16,852,560  | 6.4%   |

**OKALOOSA COUNTY BUDGET SUMMARY  
FISCAL YEAR 2010-2011  
REVENUE OVERVIEW BY FUND**

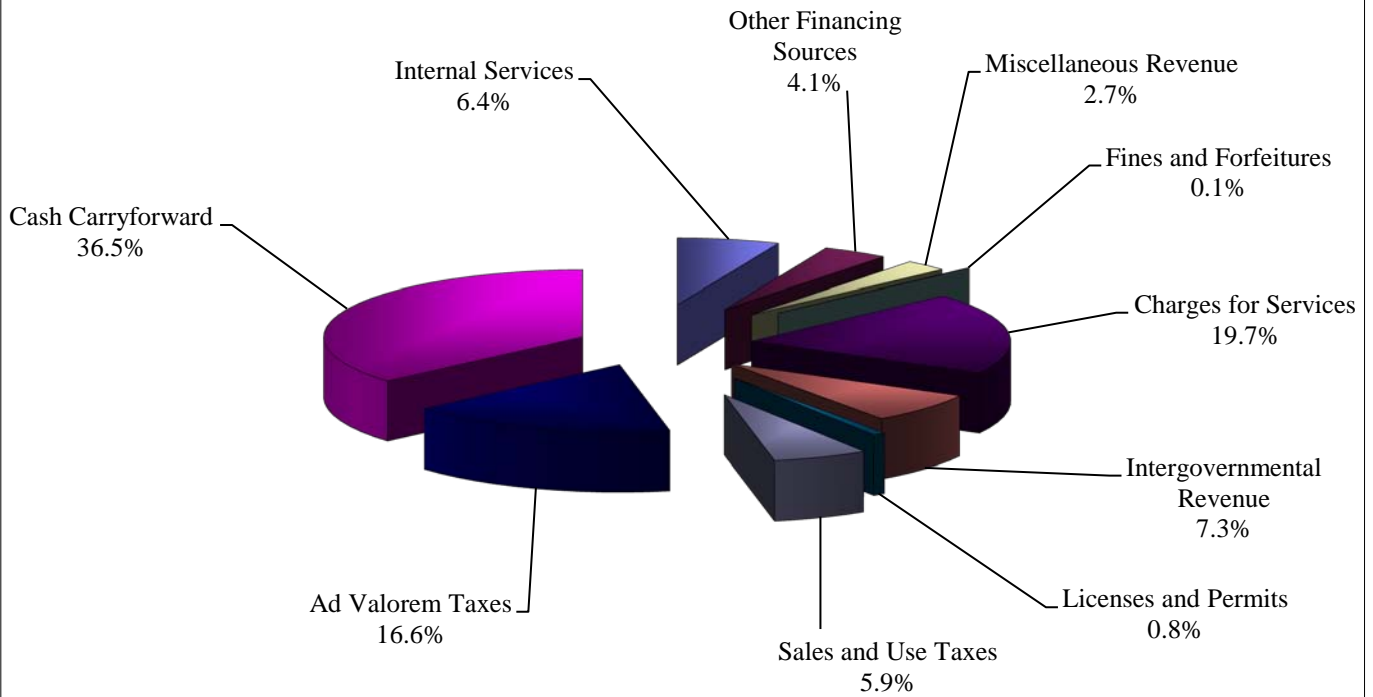
|  | <u>GENERAL</u>     | <u>SPECIAL<br/>REVENUE</u> | <u>DEBT<br/>SERVICE</u> | <u>CAPITAL<br/>PROJECTS</u> | <u>ENTERPRISE</u> | <u>INTERNAL<br/>SERVICE</u> | <u>TOTAL<br/>BUDGET</u> |
|--|--------------------|----------------------------|-------------------------|-----------------------------|-------------------|-----------------------------|-------------------------|
| CASH BALANCES BROUGHT FORWARD              | \$5,739,500        | \$20,257,756               | \$205,000               | \$33,390,156                | \$41,424,411      | \$1,200,000                 | \$102,216,823           |
| ESTIMATED REVENUES:                        |                    |                            |                         |                             |                   |                             |                         |
| Taxes:                                     | Millage Per \$1000 |                            |                         |                             |                   |                             |                         |
| Ad Valorem Taxes-County Wide               | 3.2899             | \$20,126,514               | \$23,946,506            |                             | \$1,453,500       |                             | \$45,526,520            |
| Unincorporated Parks-MSTU                  | 0.1800             |                            | \$1,156,270             |                             |                   |                             | \$1,156,270             |
| Local Option Fuel Tax                      |                    |                            | \$2,605,000             | \$1,625,000                 |                   |                             | \$4,230,000             |
| Other Taxes                                |                    | \$250,000                  | \$8,496,400             |                             | \$3,599,600       |                             | \$12,346,000            |
| Licenses and Permits                       |                    | \$10,300                   | \$1,284,003             |                             | \$918,257         |                             | \$2,212,560             |
| Intergovernmental Revenue                  |                    | \$1,315,026                | \$13,061,372            | \$3,946,500                 | \$1,920,000       | \$183,697                   | \$20,426,595            |
| Charges for Services                       |                    | \$2,906,631                | \$5,145,475             |                             |                   | \$47,145,673                | \$55,197,779            |
| Fines and Forfeitures                      |                    | \$2,000                    | \$162,000               |                             |                   |                             | \$164,000               |
| Miscellaneous Revenue                      |                    | \$938,610                  | \$757,700               | \$489,148                   | \$1,165,238       | \$4,170,901                 | \$7,521,597             |
| Other Financing Sources                    |                    | \$3,569,427                | \$6,167,672             | \$1,410,635                 | \$300,000         | \$33,000                    | \$11,480,734            |
| Internal Services                          |                    |                            |                         |                             |                   | \$17,942,918                | \$17,942,918            |
| Total Revenues and Other Financing Sources | \$29,118,508       | \$62,782,398               | \$5,846,283             | \$5,010,238                 | \$57,504,628      | \$17,942,918                | \$178,204,973           |
| Total Estimated Revenues and Balances      | \$34,858,008       | \$83,040,154               | \$6,051,283             | \$38,400,394                | \$98,929,039      | \$19,142,918                | \$280,421,796           |

## Revenues by Source Fiscal Year Comparison

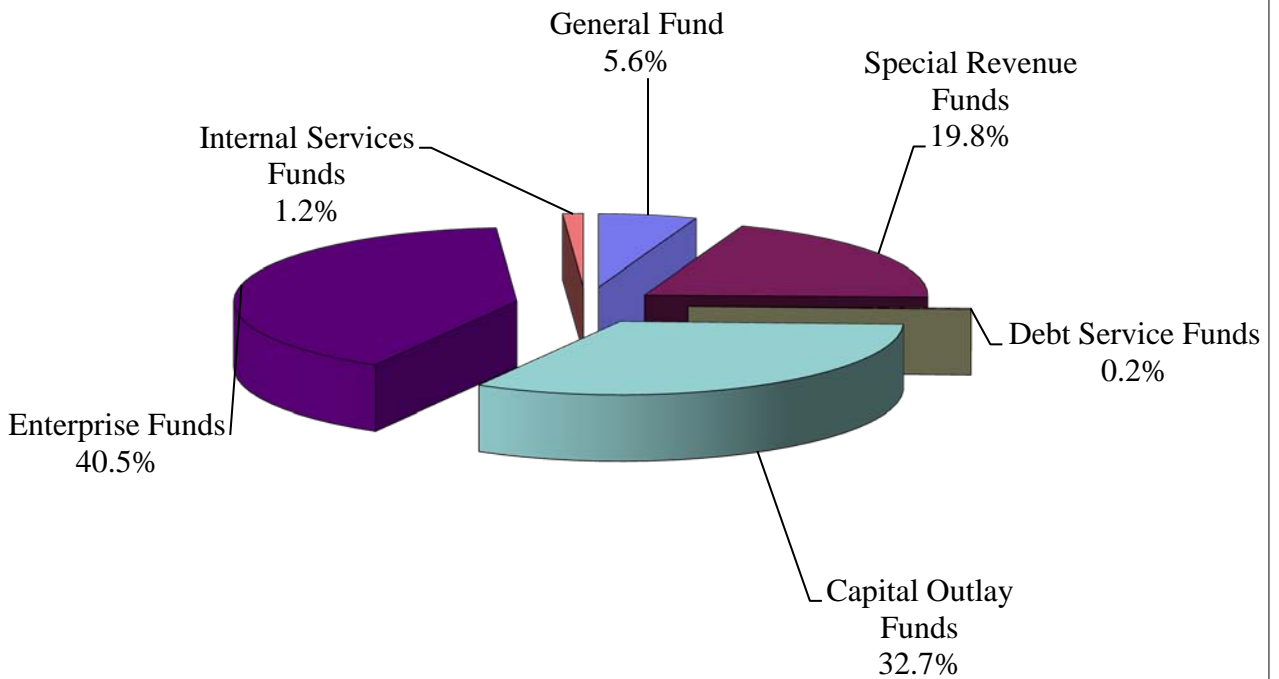


|                           | FY10                 | FY11                 | % (+/-)     |
|---------------------------|----------------------|----------------------|-------------|
| Cash Carryforward         | \$82,703,163         | \$102,216,823        | 23.6%       |
| Ad Valorem Taxes          | \$52,020,433         | \$46,682,790         | -10.3%      |
| Sales and Use Taxes       | \$17,787,000         | \$16,576,000         | -6.8%       |
| Licenses and Permits      | \$2,278,420          | \$2,212,560          | -2.9%       |
| Intergovernmental Revenue | \$20,963,071         | \$20,426,595         | -2.6%       |
| Charges for Services      | \$54,778,515         | \$55,197,779         | 0.8%        |
| Fines and Forfeitures     | \$226,000            | \$164,000            | -27.4%      |
| Miscellaneous Revenue     | \$7,326,581          | \$7,521,597          | 2.7%        |
| Other Financing Sources   | \$7,757,768          | \$11,480,734         | 48.0%       |
| Internal Services         | \$17,728,285         | \$17,942,918         | 1.2%        |
| <b>Total</b>              | <b>\$263,569,236</b> | <b>\$280,421,796</b> | <b>6.4%</b> |

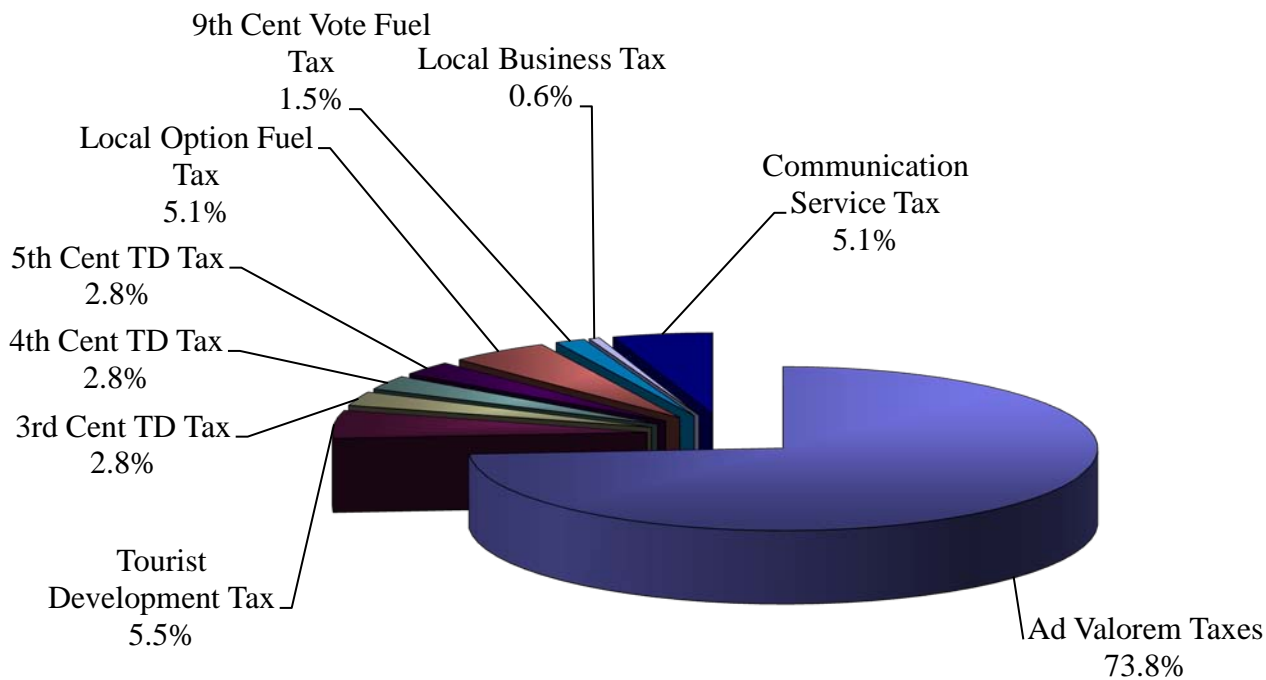
### Revenue by Source \$280,421,796



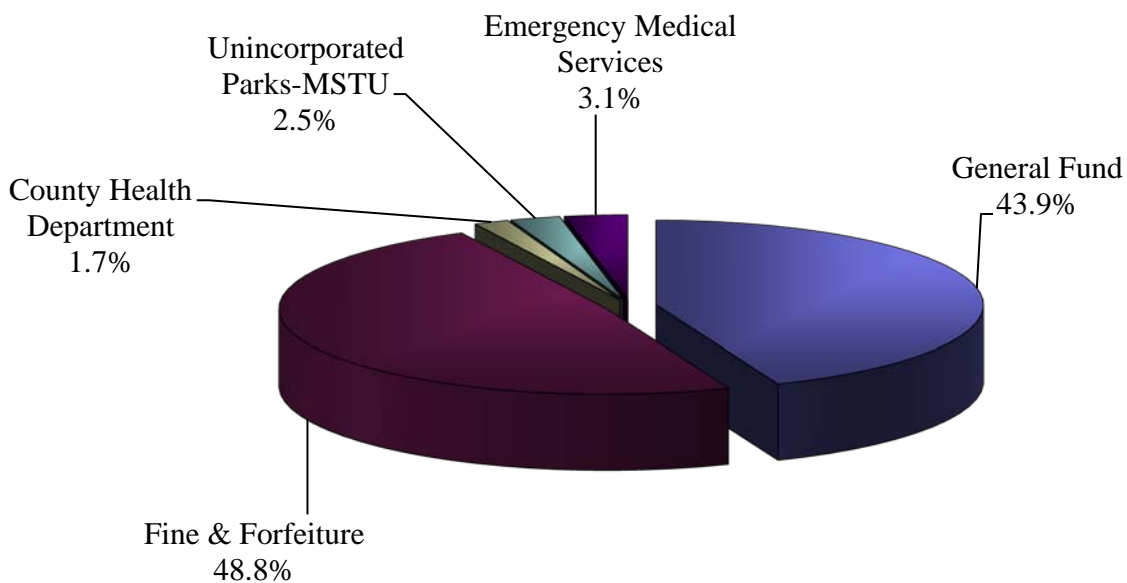
### Cash Carryforward by Fund Type \$102,216,823



**Taxes**  
**\$63,258,790**



**Ad Valorem Tax by Fund Type**  
**\$46,682,790**

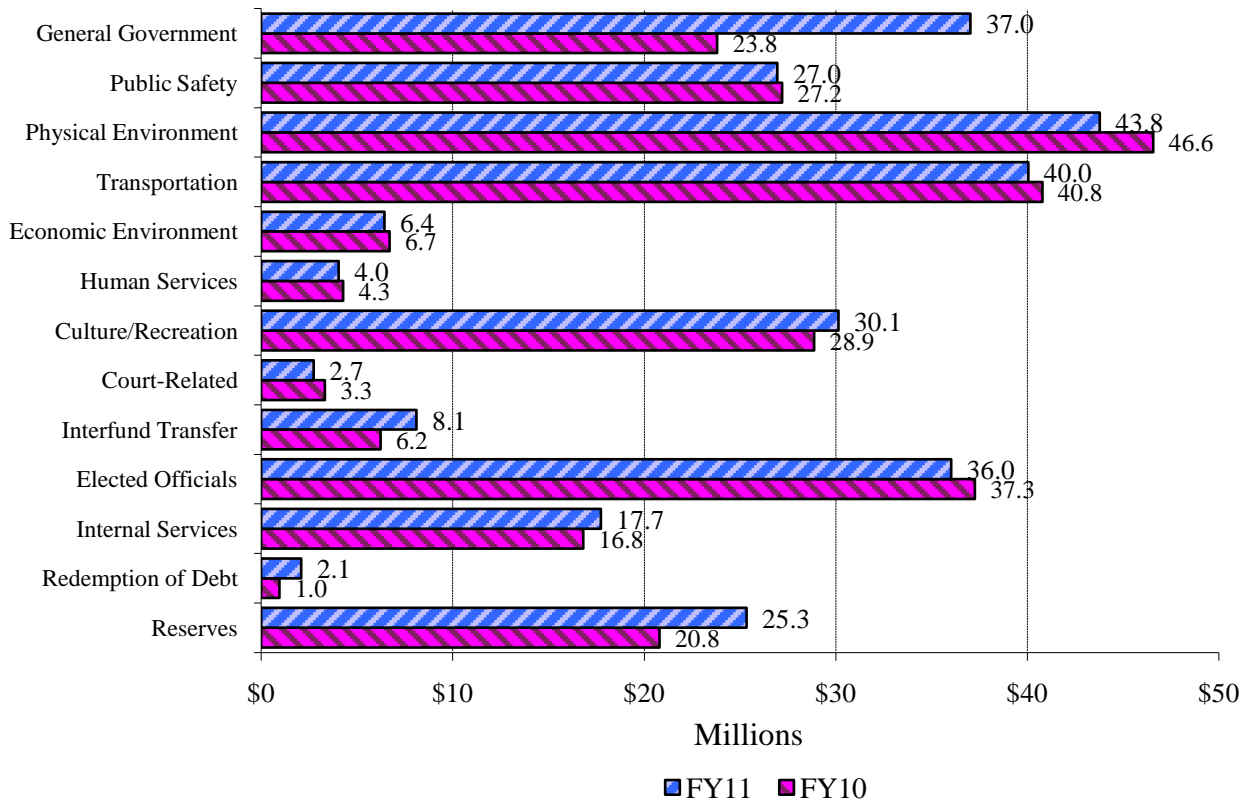




**OKALOOSA COUNTY BUDGET SUMMARY  
FISCAL YEAR 2010-2011  
EXPENDITURE OVERVIEW BY FUND**

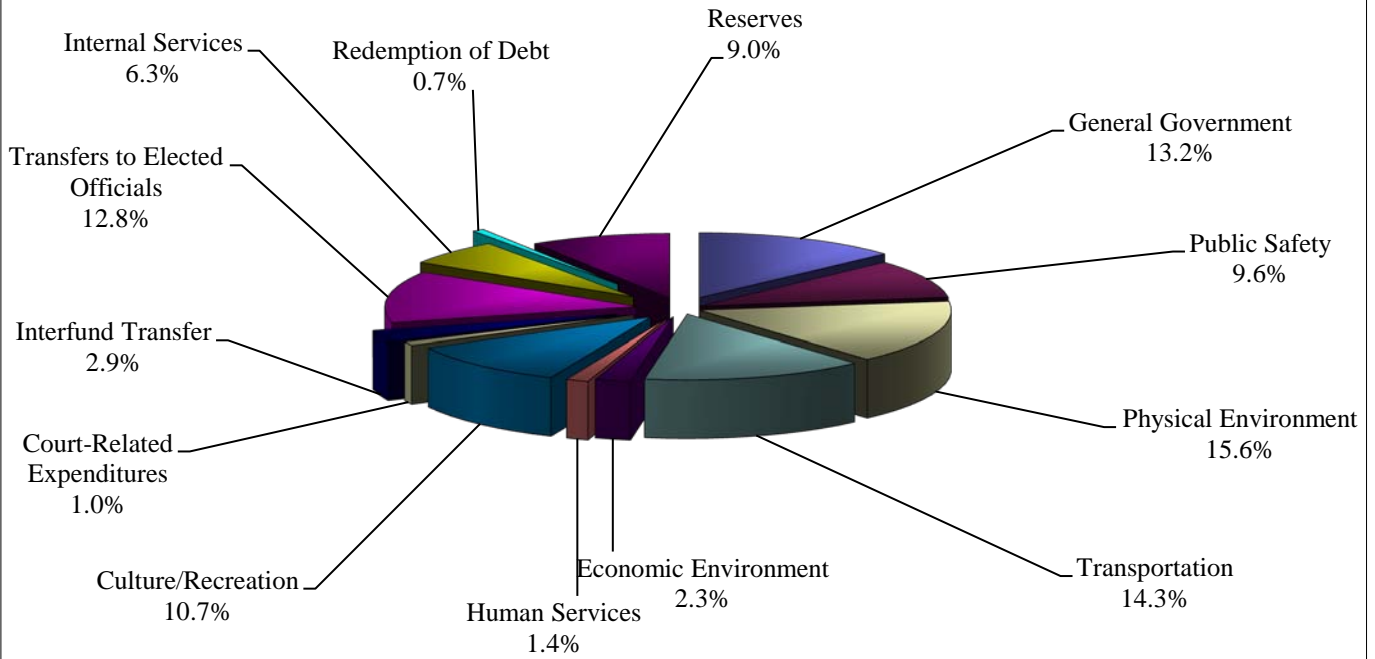
| EXPENDITURES/EXPENSES                        | GENERAL      | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | ENTERPRISE   | INTERNAL<br>SERVICE | TOTAL<br>BUDGET |
|--|--------------|--------------------|-----------------|---------------------|--------------|---------------------|-----------------|
| General Government                           | \$15,119,936 |                    | \$190,750       | \$21,711,676        |              |                     | \$37,022,362    |
| Public Safety                                | \$4,218,824  | \$14,381,194       |                 | \$21,000            | \$8,331,229  |                     | \$26,952,247    |
| Physical Environment                         | \$454,972    | \$1,885,000        |                 |                     | \$41,449,505 |                     | \$43,789,477    |
| Transportation                               | \$304,862    | \$10,561,094       |                 | \$12,840,238        | \$16,343,112 |                     | \$40,049,306    |
| Economic Environment                         | \$2,212,522  | \$4,216,326        |                 |                     |              |                     | \$6,428,848     |
| Human Services                               | \$3,235,816  | \$808,957          |                 |                     |              |                     | \$4,044,773     |
| Culture/Recreation                           | \$625,573    | \$11,798,221       |                 | \$657,001           | \$17,052,375 |                     | \$30,133,170    |
| Court-Related Expenditures                   |              | \$2,734,295        |                 |                     |              |                     | \$2,734,295     |
| Interfund Transfer                           |              | \$1,118,000        | \$3,575,339     | \$1,670,479         | \$1,648,746  | \$84,283            | \$8,096,847     |
| Transfers to Elected Officials               | \$5,998,595  | \$30,020,050       |                 |                     |              |                     | \$36,018,645    |
| Internal Services                            |              |                    |                 |                     |              | \$17,736,452        | \$17,736,452    |
| Redemption of Debt                           |              |                    | \$2,080,194     |                     |              |                     | \$2,080,194     |
| Total Expenditures/Expenses                  | \$32,171,100 | \$77,523,137       | \$5,846,283     | \$36,900,394        | \$84,824,967 | \$17,820,735        | \$255,086,616   |
| Reserves                                     | \$2,686,908  | \$5,517,017        | \$205,000       | \$1,500,000         | \$14,104,072 | \$1,322,183         | \$25,335,180    |
| Total Appropriated Expenditures and Reserves | \$34,858,008 | \$83,040,154       | \$6,051,283     | \$38,400,394        | \$98,929,039 | \$19,142,918        | \$280,421,796   |

## Expenditures by Function Fiscal Year Comparison

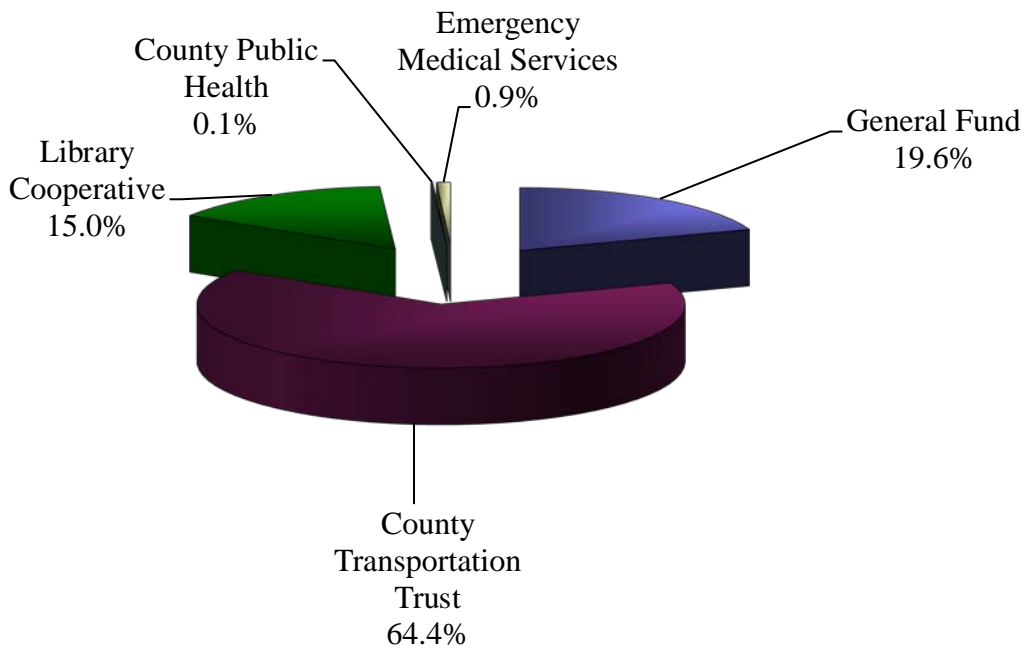


| Description                    | FY10                 | FY11                 | % (+/-)     |
|--------------------------------|----------------------|----------------------|-------------|
| General Government             | \$23,810,653         | \$37,022,362         | 55.5%       |
| Public Safety                  | \$27,189,239         | \$26,952,247         | -0.9%       |
| Physical Environment           | \$46,580,959         | \$43,789,477         | -6.0%       |
| Transportation                 | \$40,780,848         | \$40,049,306         | -1.8%       |
| Economic Environment           | \$6,693,401          | \$6,428,848          | -4.0%       |
| Human Services                 | \$4,274,103          | \$4,044,773          | -5.4%       |
| Culture/Recreation             | \$28,876,135         | \$30,133,170         | 4.4%        |
| Court-Related Expenditures     | \$3,325,251          | \$2,734,295          | -17.8%      |
| Interfund Transfer             | \$6,224,614          | \$8,096,847          | 30.1%       |
| Transfers to Elected Officials | \$37,255,374         | \$36,018,645         | -3.3%       |
| Internal Services              | \$16,811,065         | \$17,736,452         | 5.5%        |
| Redemption of Debt             | \$954,000            | \$2,080,194          | 118.0%      |
| Reserves                       | \$20,793,594         | \$25,335,180         | 21.8%       |
| <b>Total</b>                   | <b>\$263,569,236</b> | <b>\$280,421,796</b> | <b>6.4%</b> |

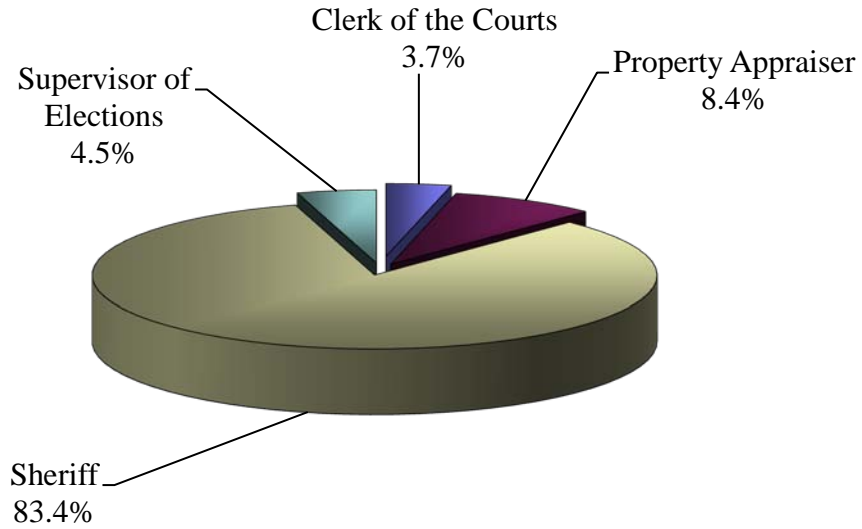
### Expenditures by Function \$280,421,796



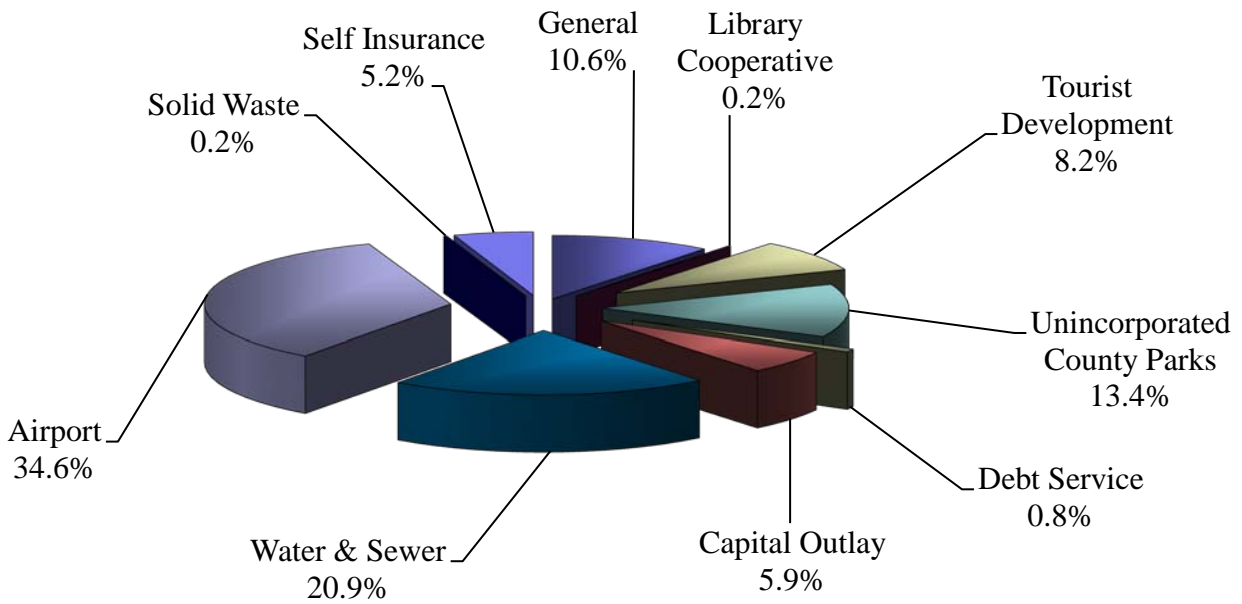
### Debt Service Transfer-Out to Fund \$3,575,339



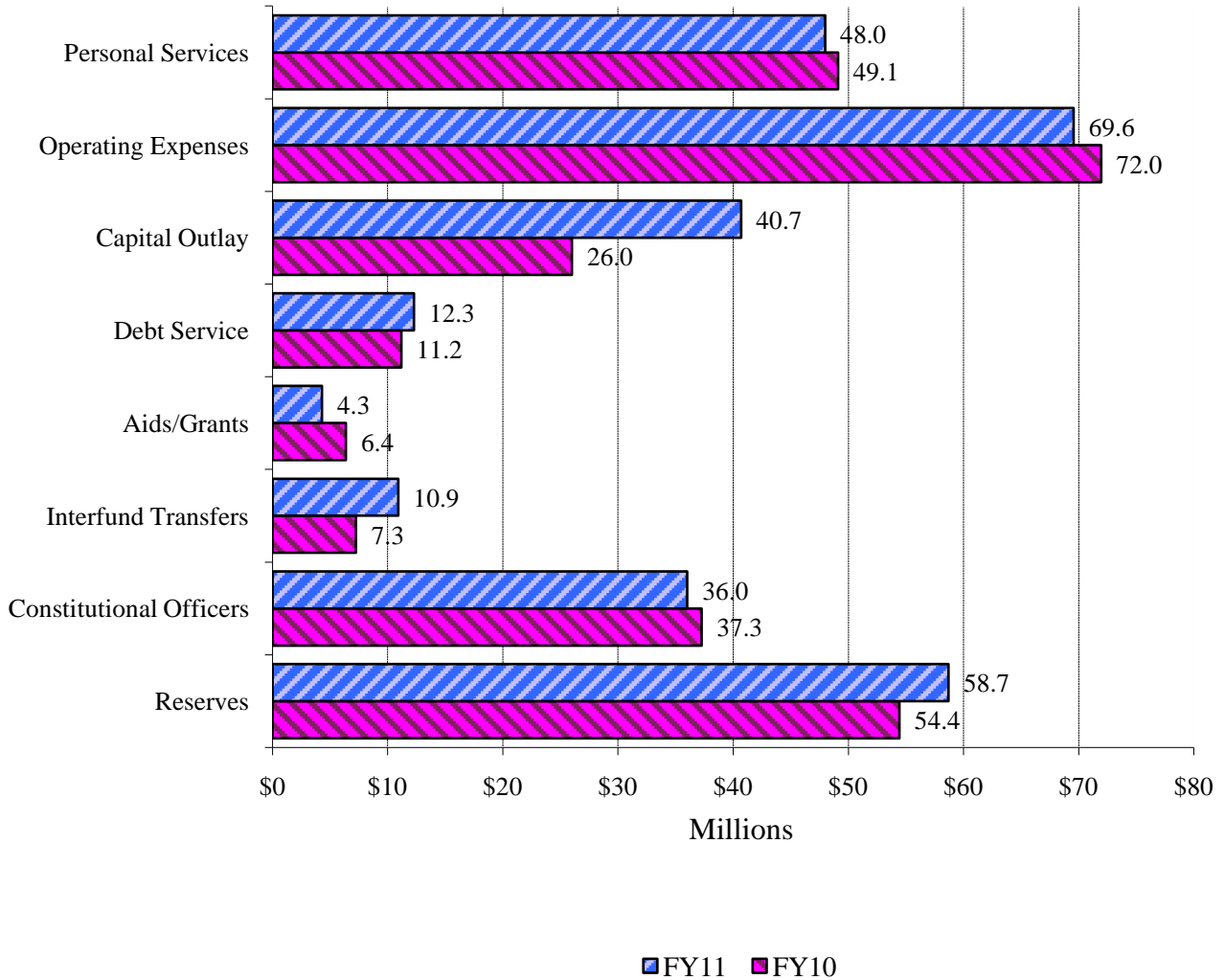
**Elected Officials  
\$36,018,645**



**Reserves by Funds Functionally  
\$25,335,180**

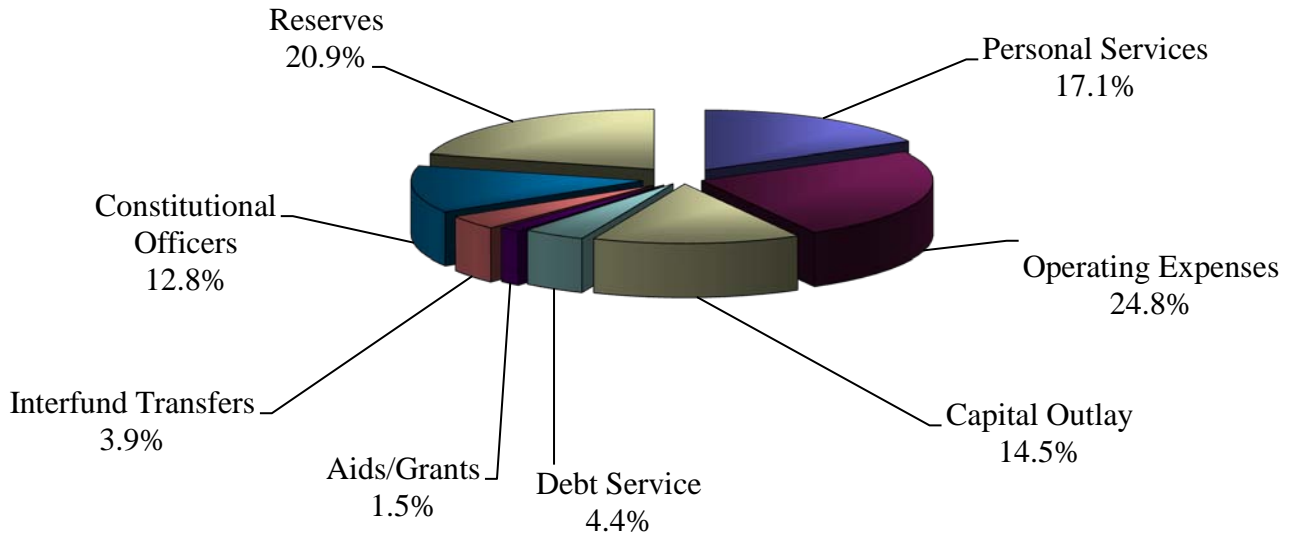


## Expenditures by Activity Fiscal Year Comparison

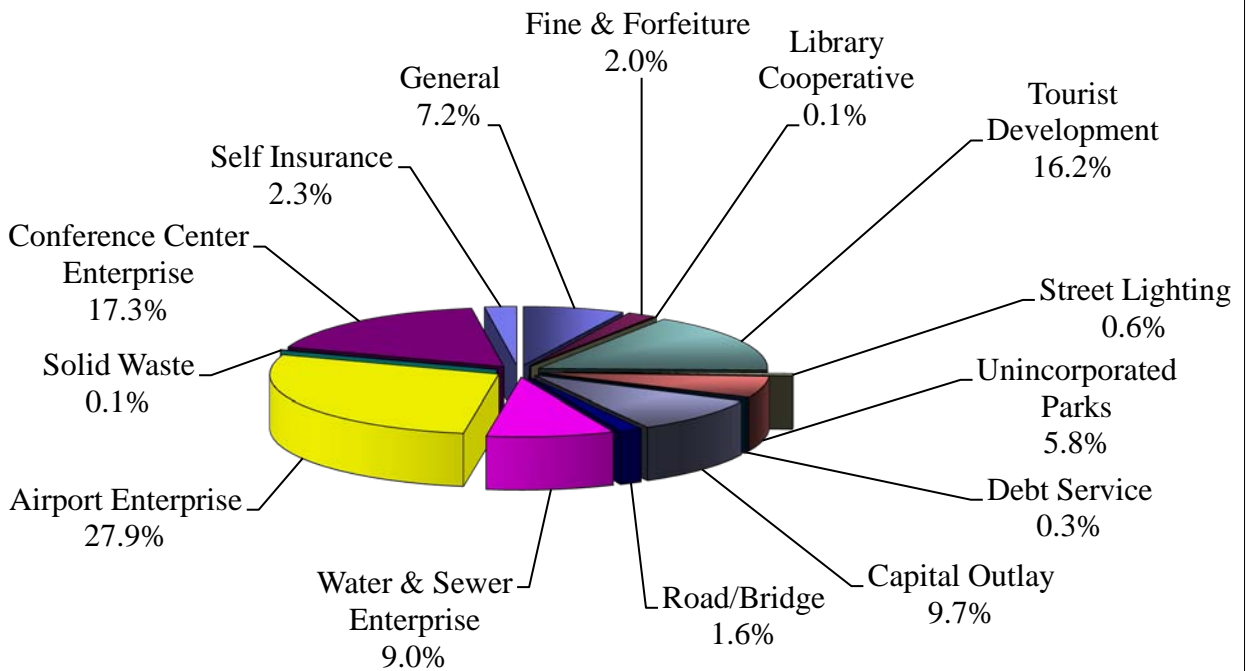


| Description             | FY10                 | FY11                 | % (+/-)     |
|-------------------------|----------------------|----------------------|-------------|
| Personal Services       | \$49,098,634         | \$47,977,556         | -2.3%       |
| Operating Expenses      | \$71,959,397         | \$69,560,145         | -3.3%       |
| Capital Outlay          | \$26,001,259         | \$40,679,689         | 56.5%       |
| Debt Service            | \$11,186,995         | \$12,276,980         | 9.7%        |
| Aids/Grants             | \$6,373,233          | \$4,292,655          | -32.6%      |
| Interfund Transfers     | \$7,257,768          | \$10,914,362         | 50.4%       |
| Constitutional Officers | \$37,255,374         | \$36,018,645         | -3.3%       |
| Reserves                | \$54,436,576         | \$58,701,764         | 7.8%        |
| <b>Total</b>            | <b>\$263,569,236</b> | <b>\$280,421,796</b> | <b>6.4%</b> |

**Expenditures by Activity**  
**\$280,421,796**



**Reserves by Fund Activities**  
**\$58,701,764**



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