

**OKALOOSA COUNTY, FLORIDA
COUNTY OFFICIALS**

County Commissioners

Wayne Harris	District I
Dave Parisot	District II
Nathan Boyles	District III
Don Amunds	District IV
Kelly Windes	District V

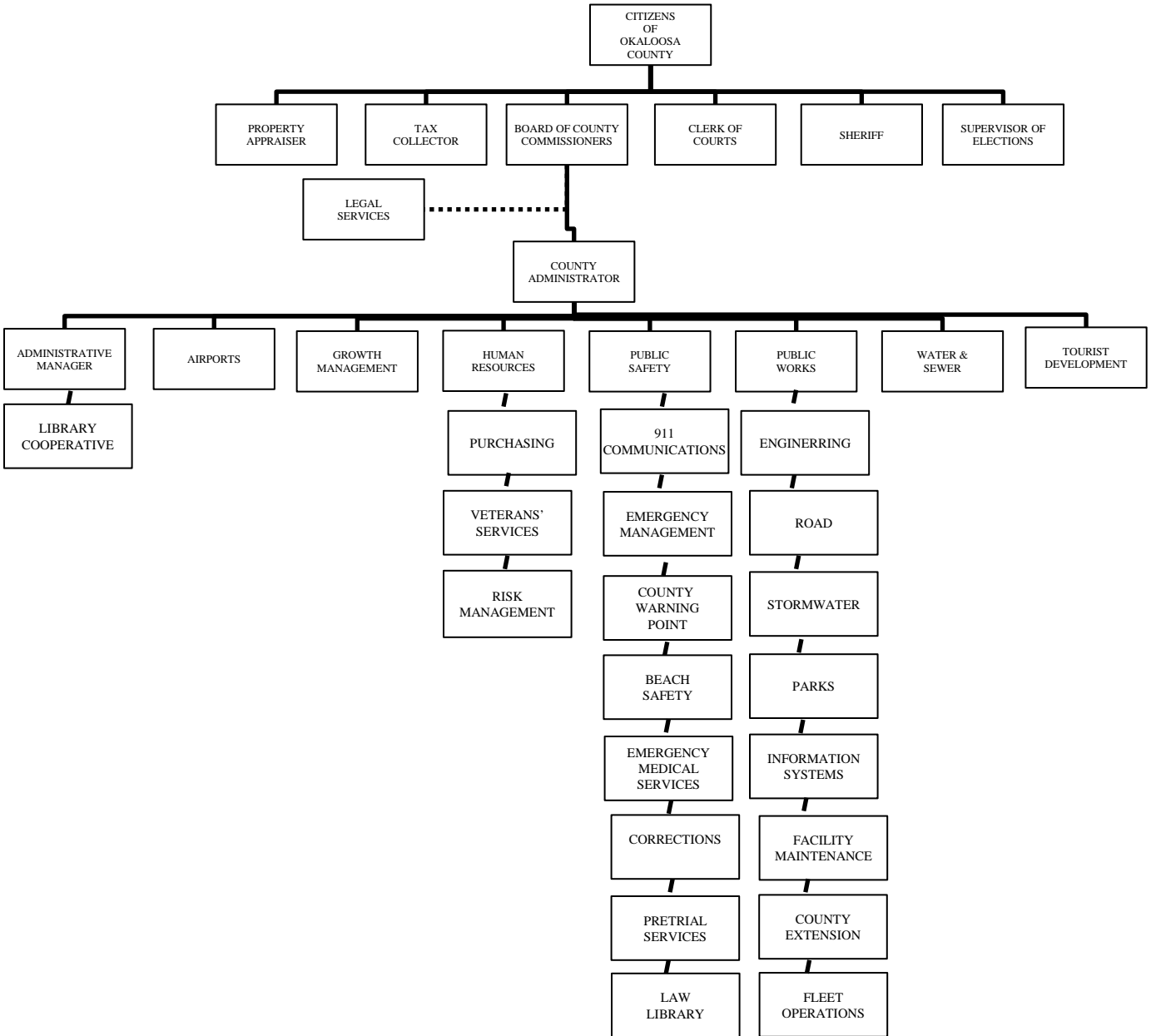
Other Elected Officials

Don W. Howard	Clerk of Circuit Court
Larry Ashley	Sheriff
Benjamin F. Anderson	Tax Collector
Timothy "Pete" Smith	Property Appraiser
Paul Lux	Supervisor of Elections

Other Officials

Ernie Padgett	County Administrator
John Dowd	County Attorney

Board of County Commissioners Okaloosa County, Florida Fiscal Year 2014



MILLAGE PROCESS SCHEDULE

Fiscal Year 2014

ACTION

July 1, 2013	Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
By July 15, 2013	Budget Officer submits tentative budget to the Board of County Commissioners (BCC)
July 15 - Aug 8	BCC conducts budget workshops and adjusts budgets as they deem necessary
By August 3, 2013	Taxing authorities advise the Property Appraiser of: (1) Prior Year Millage Rate (2) Proposed Millage Rate (3) Rolled-Back Rate (4) Date, time, and place of Public Hearing on the Tentative Budget
By August 24, 2013	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 5, 2013	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the tentative budget and proposed millage rate (Crestview - Crestview Courthouse - 6:00 p. m.)
Sep 13 - Sep 16	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage and final budget
September 16, 2013	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget (Water & Sewer Administration Building -6:00 p. m.)
Sep 23 - Oct 10	Value Adjustment Board convenes to hear petitions
October 1, 2013	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 not accounted or reported in another fund. All constitutional officers receive appropriations from this fund.

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 County Public 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.

County Public Health Fund - 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.

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.

GENERAL INFORMATION

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.

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 5, 2013 in Crestview and September 16, 2013 in Fort Walton Beach to receive public input regarding proposed budgets and to explain reasons for increases.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

<u>F.S.S.</u>	<u>ACTION</u>
<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: 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	\$13,823,628,804	
Unincorporated MSTU Gross Certified Taxable Value	\$6,579,092,049	
Current Millage Rate	\$3.2899	per \$1000
Proposed Millage Rate	\$3.4308	per \$1000
Rolled-Back Rate (County-Wide)	\$3.2583	per \$1000
Rolled-Back Rate (Aggregate)	\$3.3453	per \$1000
Prior Year Maximum Millage Limitation	\$5.3552	per \$1000
Adopted Tentative Rate	\$3.4308	per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes	\$3.4308	per \$1000
Approved Millage Rate		per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 96%</u>
General	3.3001	per \$1000	43,794,626
County Public Health Unit	0.0478		634,435
Emergency Medical Services Enterprise	0.0829		<u>1,100,000</u>
 Total County-Wide Millage	 <u>\$3.4308</u>	 per \$1000	
 Total County-Wide Taxes			 <u>\$45,529,061</u>

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	\$0.1800	per \$1000	\$1,125,025
Aggregate Millage Rate	\$3.5156	per \$1000	
 Total County & Non County-Wide Taxes			 <u><u>\$46,654,086</u></u>

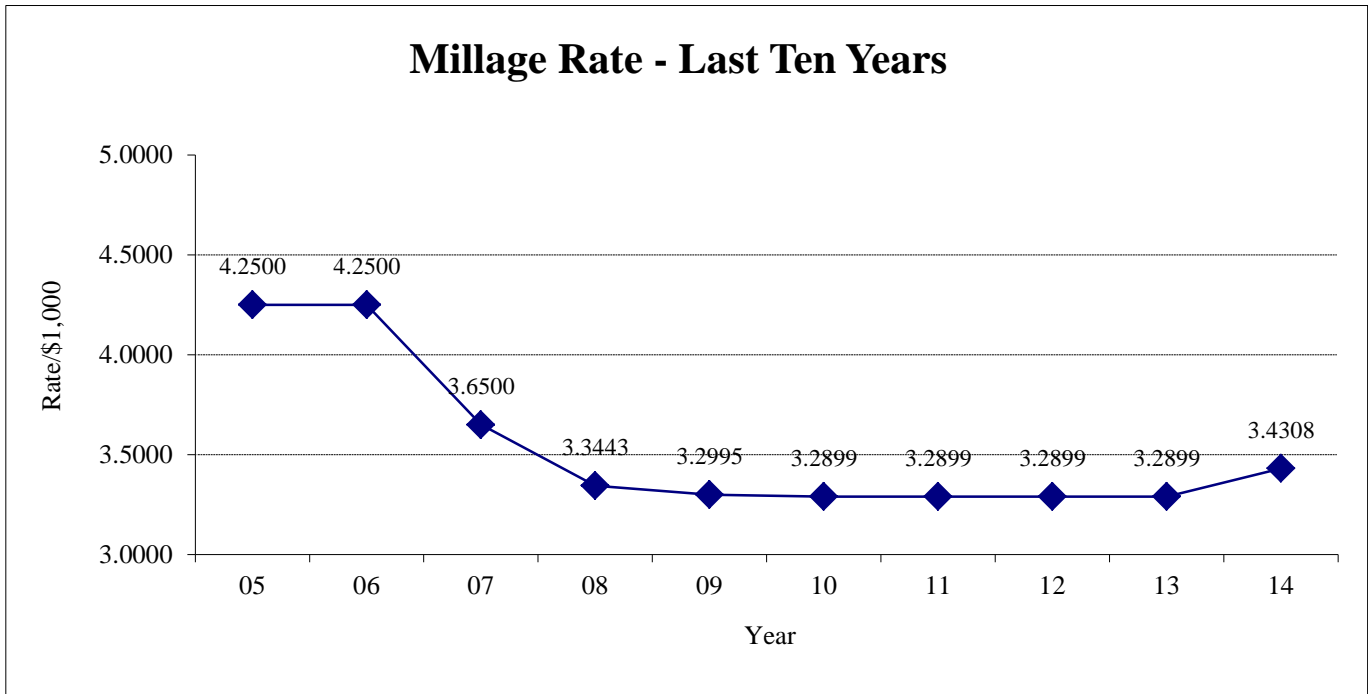
Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	3.1393	per \$1000	\$40,423,660
County Public Health Unit	0.0516		\$664,599
Emergency Medical Services Enterprise	0.0990		\$1,275,000
 Totals - Prior Year	 <u>\$3.2899</u>	 per \$1000	 <u><u>\$42,363,259</u></u>

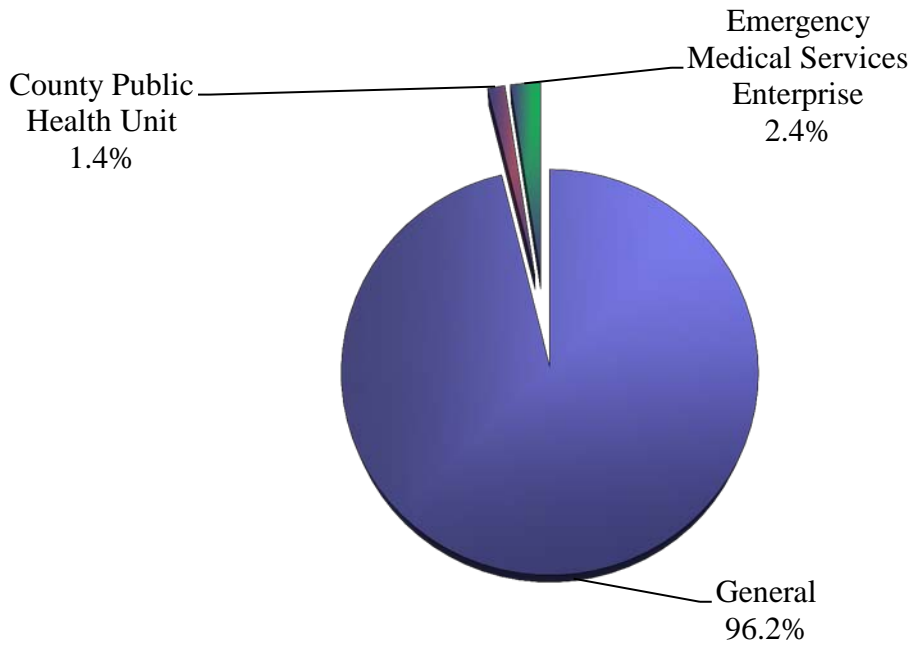
Millage - Last Ten Years

FUND	FY05	FY06	FY07	FY08	FY09
General	1.9806	1.8957	1.6449	1.5868	1.3802
Fine & Forfeiture	1.9211	1.8609	1.5519	1.5829	1.7748
County Public Health Unit	0.0690	0.0646	0.0547	0.0484	0.0520
Capital Outlay	0.0886	0.2386	0.2568	0.0000	0.0000
Emergency Medical Services Enterprise	0.1907	0.1902	0.1417	0.1262	0.0925
Total County-Wide Levy	4.2500	4.2500	3.6500	3.3443	3.2995
Unincorporated MSTU	0.2654	0.2085	0.2085	0.1888	0.1800
Aggregate Millage Rate	4.3715	4.3669	3.7417	3.4281	3.3802

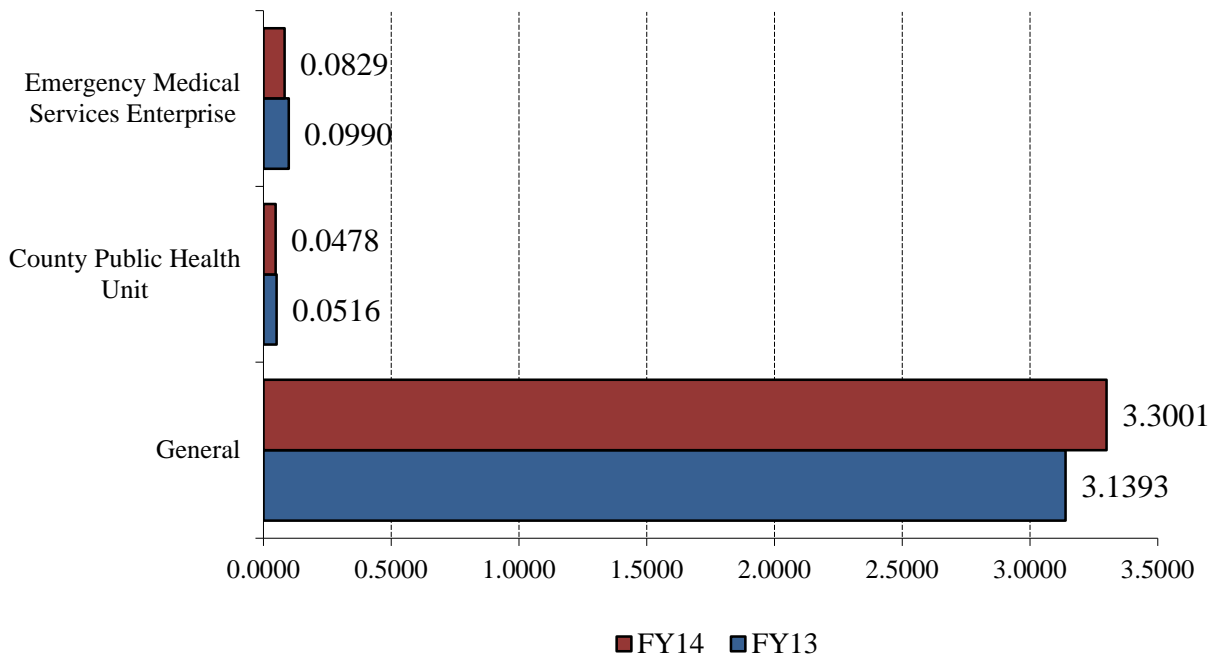
FUND	FY10	FY11	FY12	FY13	FY14
General	1.3845	1.4546	3.1153	3.1393	3.3001
Fine & Forfeiture	1.7741	1.6724	0.0000	0.0000	0.0000
County Public Health Unit	0.0534	0.0578	0.0602	0.0516	0.0478
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.0779	0.1051	0.1144	0.0990	0.0829
Total County-Wide Levy	3.2899	3.2899	3.2899	3.2899	3.4308
Unincorporated MSTU	0.1800	0.1800	0.1800	0.1800	0.1800
Aggregate Millage Rate	3.3722	3.3735	3.3744	3.3755	3.5156



Fiscal Year 2014 Millage Percentage by Fund



Millage Comparison FY13 vs. FY14



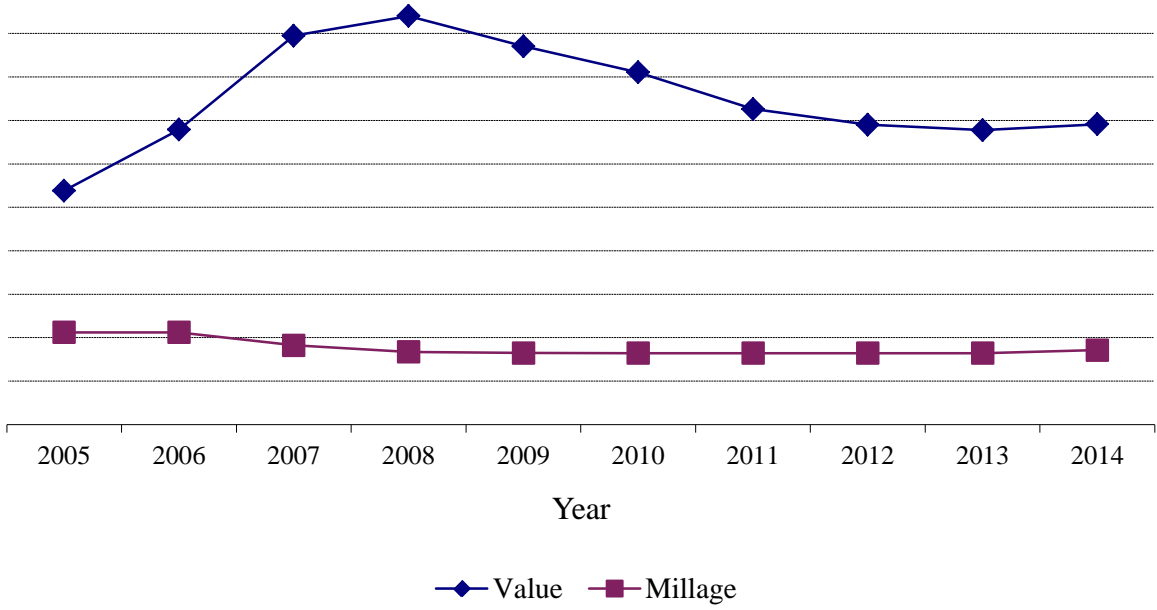
Property Value - Last Ten Years

<u>Year</u>	<u>Final Valuation</u>	<u>Millage</u>	<u>Taxes @ 95%</u>	<u>Total Budget</u>
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	\$14,521,804,221	3.2899	\$45,386,520	\$280,421,796
2012	\$13,802,468,365	3.2899	\$43,138,304	\$261,624,931
2013	\$13,554,486,285	3.2899	\$42,363,259	\$257,241,963
2014 (1)	\$13,823,628,804	3.4308 (2)	\$45,529,061	\$279,897,664

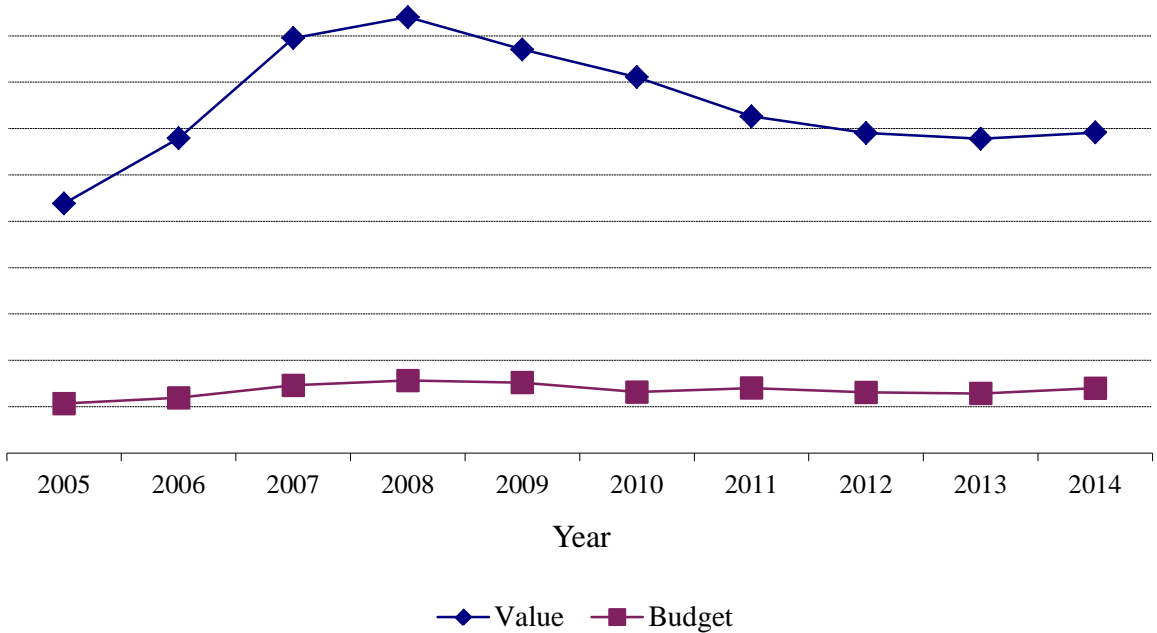
(1) Certified as of July 1, 2013.

(2) Taxes at 96%

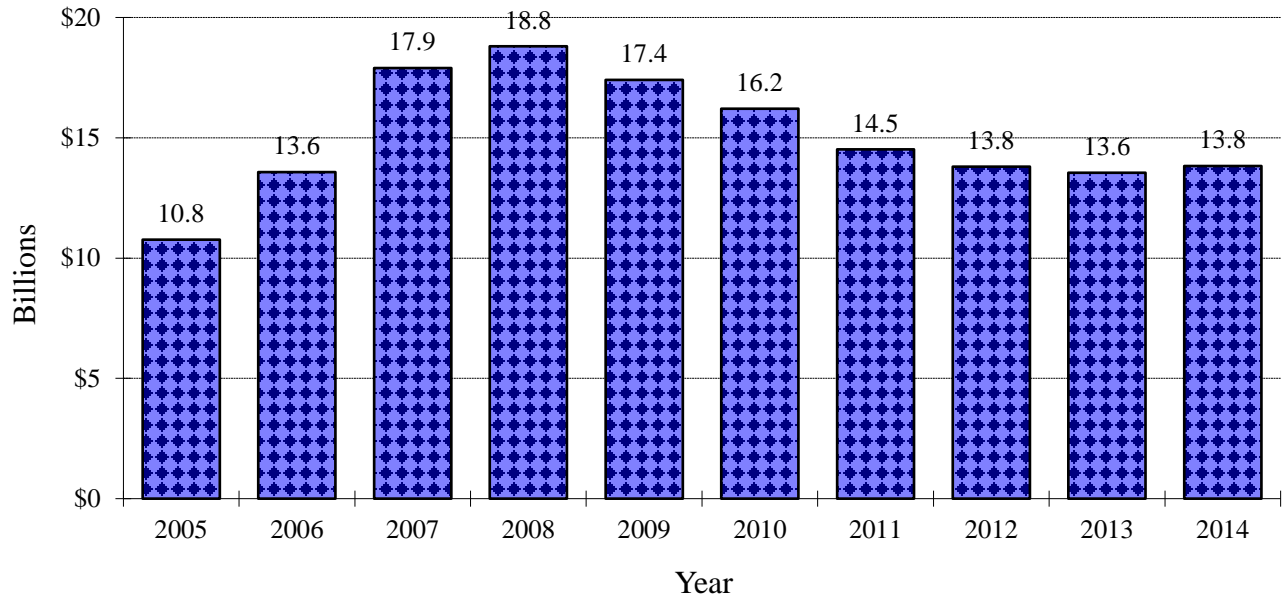
Trend Comparison Value vs. Millage



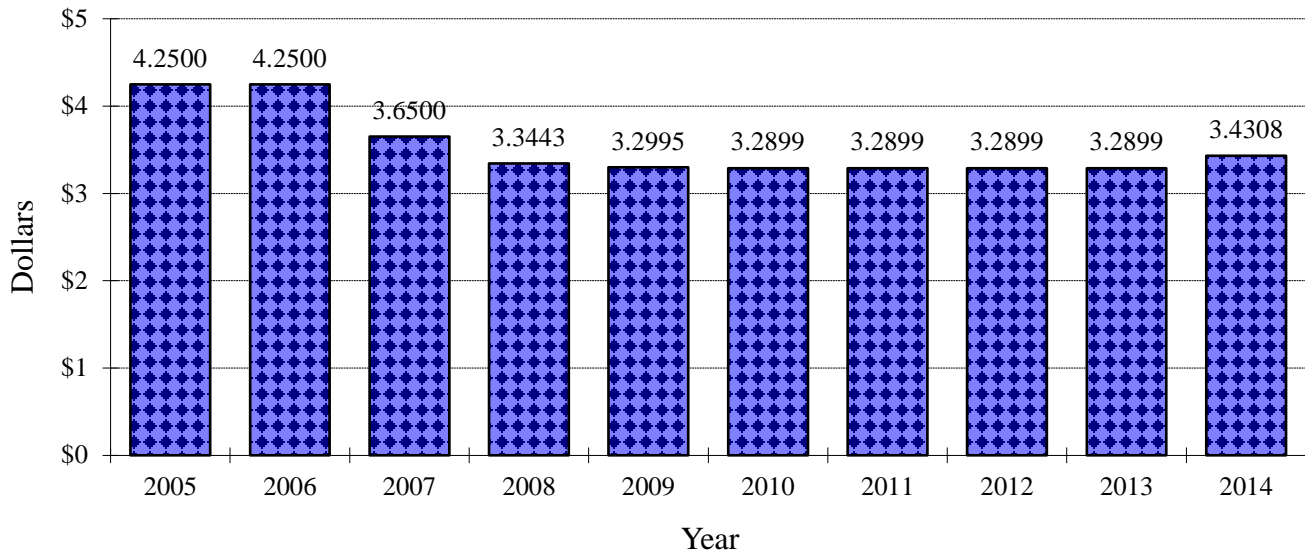
Trend Comparison Value vs. Budget



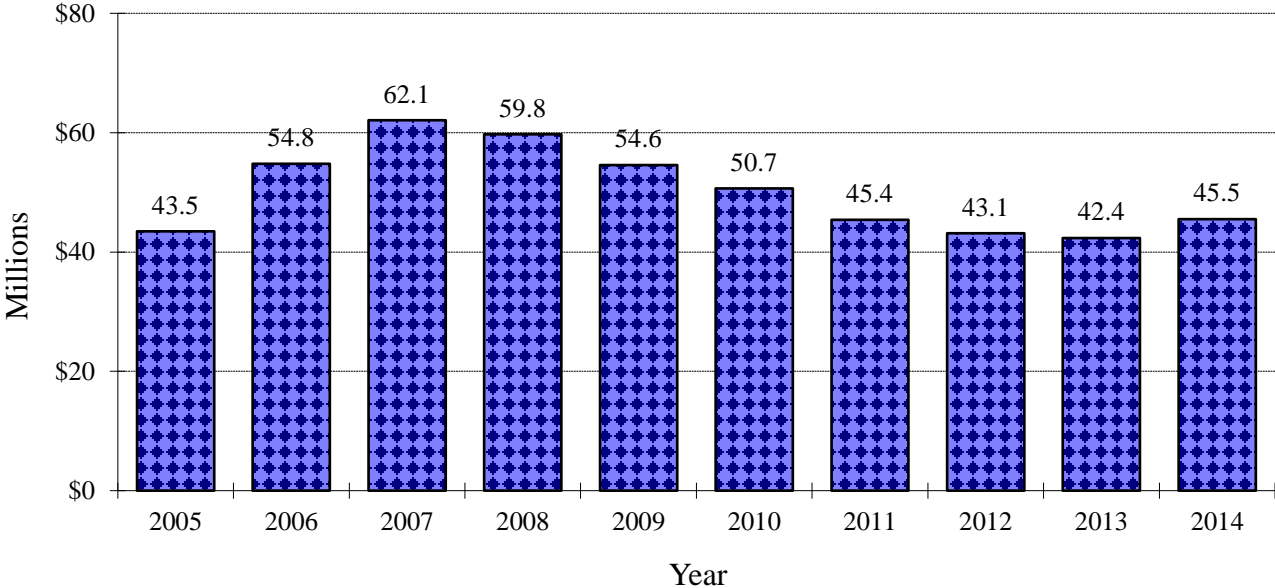
Property Valuation Last Ten Years



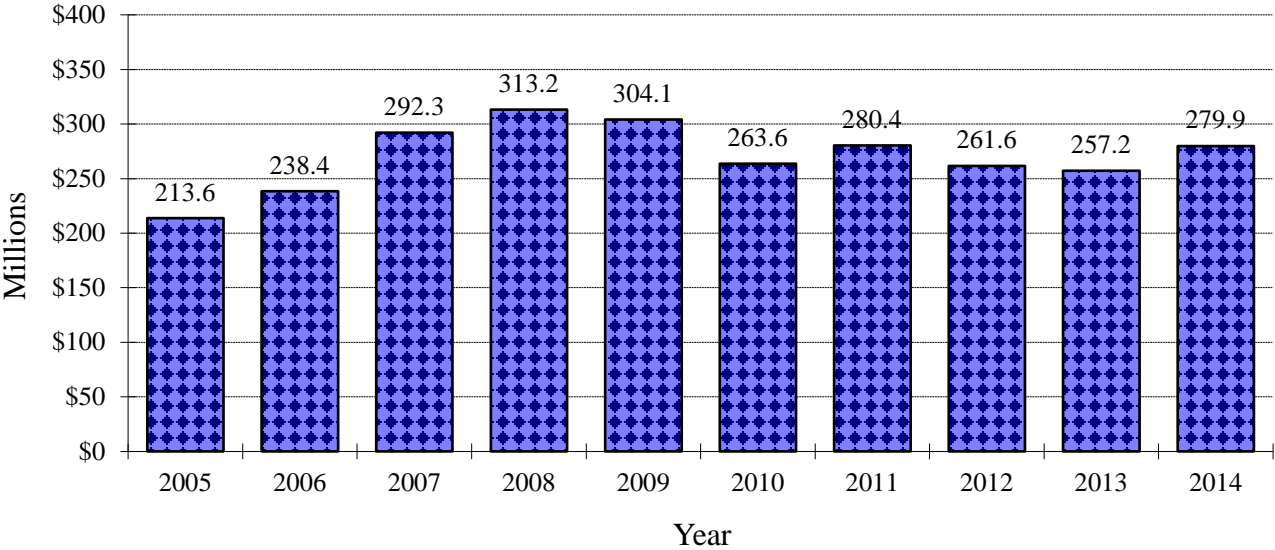
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years



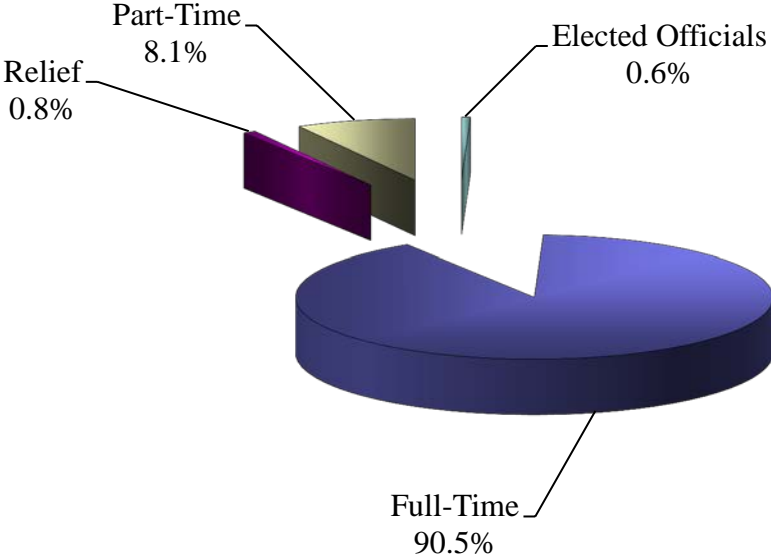
Human Resources Summary

Fund	Title	FY12	FY13	FY14	+/-
001	Board of County Commissioners	9	9	9	0
	County Administrator	4	4	5	1
	Purchasing	5	5	6	1
	Human Resources	8	7	8	1
	Legal Services	1	1	1	0
	Growth Management	11	11	11	0
	Geographical Information Systems	8	8	8	0
	Systems and Networking	7	7	7	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	44	44	44	0
	Emergency Management	3	3	3	0
	County Warning Point	16	16	16	0
	Code Enforcement	3	3	3	0
	Beach Safety	24	24	24	0
	Corrections	125	129	129	0
	Agriculture Extension	9	9	9	0
	Veterans Services	3	3	3	0
	Mosquito Control	8	8	8	0
	Library Cooperative	1	1	1	0
	Pretrial Services	4	4	4	0
	Growth Management - Grant	1	1	0	(1)
	FDLIS Cooperative - Grant	1	1	1	0
	Drug Court/Mental Health - Grant	4	4	4	0
	General Fund	304	307	309	2
101	Engineering	15	15	15	0
	Roads	94	95	95	0
	Traffic Signal Maintenance	5	5	5	0
	Stormwater Management	4	4	4	0
	Traffic Planner - Grant	1	1	1	0
104	Tourism Promotion	9	9	0	(9)
	2nd TDT-Administration	1	1	9	8
	1st TDT-Beaches & Parks	1	1	2	1
108	911 Coordinator	5	5	6	1
115	Unincorporated County Parks	19	19	19	0
119	Prisoner Benefit	2	3	3	0
120	Judicial Innovations	5	5	4	(1)
	Law Library	1	1	1	0
	Special Revenue Funds	162	164	164	0
411	Water & Sewer-Operating	122	119	121	2
421	Airport Administration	9	8	8	0
	Airport-Operating	12	14	14	0
	Airport Security	16	15	25	10
	Destin	3	2	2	0
	Bob Sikes	1	1	1	0
430	Solid Waste	5	5	5	0
	Recycling	7	7	7	0
441	Inspection	12	12	12	0
450	Emergency Medical Services	111	111	111	0

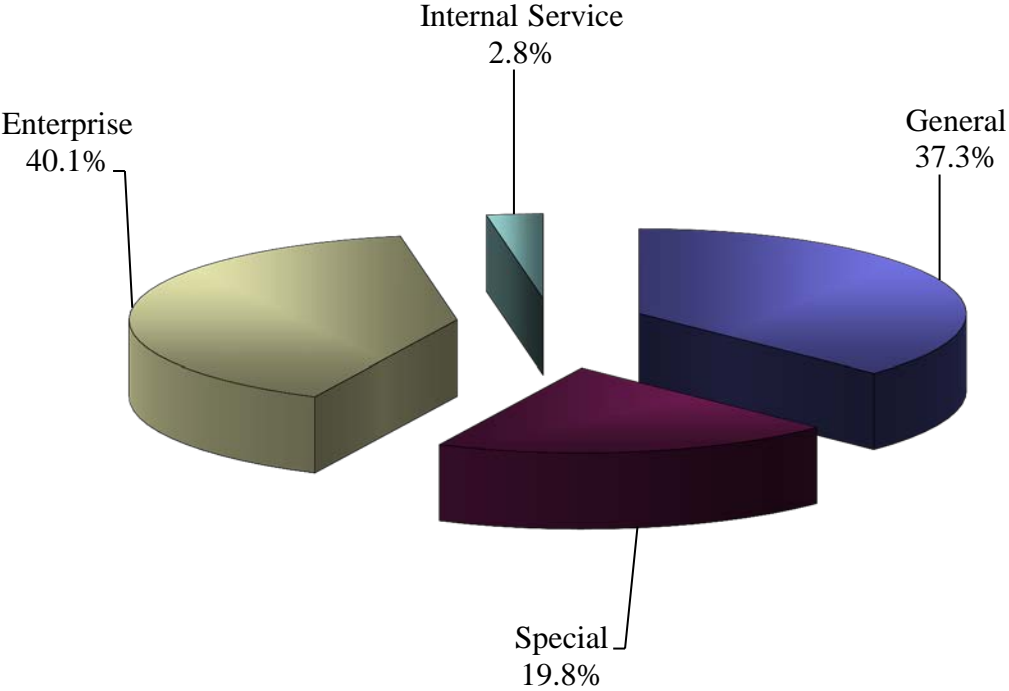
Human Resources Summary

Fund	Title	FY11	FY12	FY14	+/-
460	3rd TDT-Convention Center Promotions	2	2	5	3
	3rd TDT-Convention Center Administration	19	19	21	2
	Enterprise Funds	<u>319</u>	<u>315</u>	<u>332</u>	<u>17</u>
501	Risk Management	3	3	3	0
502	Fleet Operations	18	18	20	2
	Internal Service Funds	<u>21</u>	<u>21</u>	<u>23</u>	<u>2</u>
	GRAND TOTAL	<u><u>806</u></u>	<u><u>807</u></u>	<u><u>828</u></u>	<u><u>21</u></u>
	Elected Officials	5	5	5	0
	Full-time	736	736	749	13
	Part-time	8	9	7	(2)
	Relief	<u>57</u>	<u>57</u>	<u>67</u>	<u>10</u>
	Total	<u>806</u>	<u>807</u>	<u>828</u>	<u>21</u>

Positions by Category



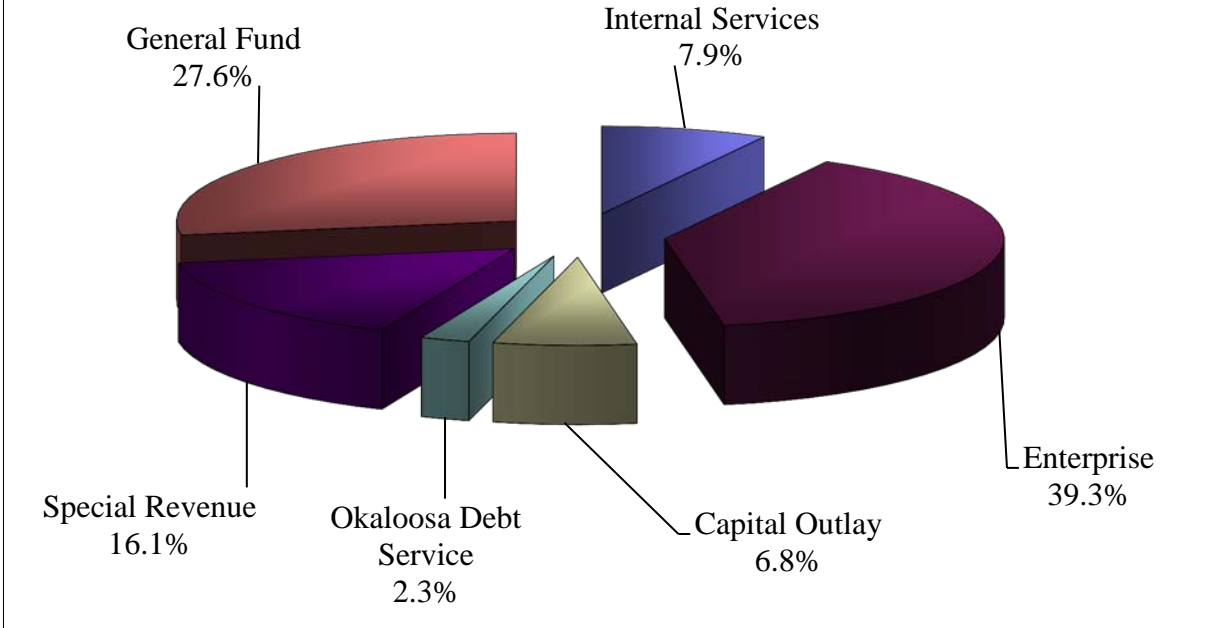
Positions by Major Fund



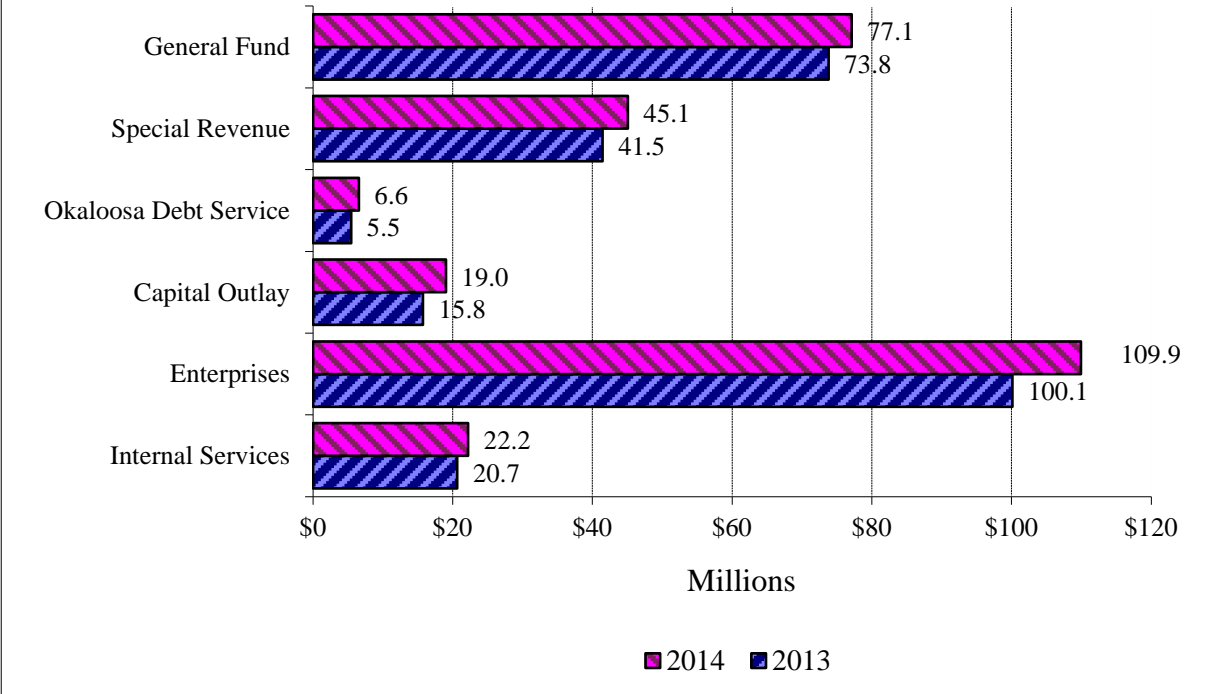
Summary of Balances Revenues and Expenditures

Fund	Title	Approved 2012	Approved 2013	Approved 2014	\$ Inc/(Dec)	% Inc/(Dec)
001	General Fund	\$76,122,497	\$73,822,667	\$77,119,937	\$3,297,270	4.5%
101	County Transportation Trust Fund	\$10,902,631	\$9,035,127	\$9,617,825	\$582,698	6.4%
104	Tourist Development Fund	\$16,980,000	\$17,945,473	\$21,290,000	\$3,344,527	18.6%
105	Natural Disaster Fund	\$0	\$1,000,000	\$100,000	(\$900,000)	-90.0%
106	S.H.I.P. Fund	\$400,000	\$400,000	\$303,407	(\$96,593)	-24.1%
108	E-911 Operations Fund	\$2,058,200	\$2,165,700	\$2,289,600	\$123,900	5.7%
109	Radio Communications Fund	\$140,000	\$210,000	\$131,000	(\$79,000)	-37.6%
110	Law Enforcement Trust Fund	\$25,000	\$25,000	\$25,000	\$0	0.0%
111	Police Academy Fund	\$170,000	\$155,750	\$85,500	(\$70,250)	-45.1%
112	County Public Health Fund	\$808,957	\$676,599	\$648,435	(\$28,164)	-4.2%
113	M.S.B.U. Fund	\$922,246	\$893,596	\$858,981	(\$34,615)	-3.9%
115	Unincorporated County Parks Fund	\$5,536,215	\$5,693,425	\$6,166,325	\$472,900	8.3%
119	Prisoner Benefit Fund	\$649,200	\$738,500	\$1,040,500	\$302,000	40.9%
120	Additional Court Cost Fund	\$2,402,426	\$2,094,966	\$2,111,477	\$16,511	0.8%
121	Drug Abuse Trust Fund	\$97,150	\$75,000	\$55,500	(\$19,500)	-26.0%
122	Domestic Violence Trust Fund	\$275,255	\$278,755	\$257,505	(\$21,250)	-7.6%
123	Traffic Education Fund	\$0	\$66,000	\$90,500	\$24,500	37.1%
201	Okaloosa Debt Service Fund	\$6,702,379	\$5,462,648	\$6,557,859	\$1,095,211	20.0%
301	Capital Outlay Construction Trust Fund	\$9,643,201	\$4,999,685	\$4,978,660	(\$21,025)	-0.4%
302	Road/Bridge Construction Fund	\$11,245,238	\$10,755,000	\$14,042,500	\$3,287,500	30.6%
411	Water & Sewer Enterprise Fund	\$43,332,844	\$46,915,648	\$53,878,048	\$6,962,400	14.8%
421	Airport Enterprise Fund	\$28,421,442	\$27,392,642	\$24,597,001	(\$2,795,641)	-10.2%
430	Solid Waste Enterprise Fund	\$6,961,000	\$7,825,500	\$9,576,500	\$1,751,000	22.4%
441	Inspection Enterprise Fund	\$1,428,345	\$1,359,284	\$1,460,815	\$101,531	7.5%
450	Emergency Medical Service Enterprise Fund	\$7,045,330	\$7,080,364	\$7,729,609	\$649,245	9.2%
460	Convention Center Enterprise Fund	\$9,635,450	\$9,521,625	\$12,677,750	\$3,156,125	33.1%
501	Self Insurance Fund	\$14,620,570	\$14,927,768	\$16,078,695	\$1,150,927	7.7%
502	Garage Services Fund	\$5,099,355	\$5,725,241	\$6,128,735	\$403,494	7.0%
TOTAL		<u>\$261,624,931</u>	<u>\$257,241,963</u>	<u>\$279,897,664</u>	<u>\$22,655,701</u>	<u>8.8%</u>

Budget by Major Funds



FY13 vs. FY14 Total Budget



Revenue Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
001	0100R	General Revenue	\$69,205,942	\$71,072,429	\$1,866,487	2.7%
	0103R	Purchasing	\$10,100	\$10,100	\$0	0.0%
	0108R	Planning	\$37,250	\$60,000	\$22,750	61.1%
	0111R	Information Systems	\$13,935	\$320,235	\$306,300	2198.1%
	0112R	Facilities Maintenance	\$78,900	\$83,600	\$4,700	6.0%
	0122R	County Warning Point	\$97,420	\$102,220	\$4,800	4.9%
	0124R	Code Enforcement	\$36,104	\$36,808	\$704	1.9%
	0125R	Beach Safety	\$491,719	\$551,536	\$59,817	12.2%
	0126R	Corrections	\$359,200	\$706,650	\$347,450	96.7%
	0130R	Agriculture Extension	\$7,000	\$6,000	(\$1,000)	-14.3%
	0141R	Community Transit	\$20,000	\$15,000	(\$5,000)	-25.0%
	0170R	County Parks	\$456,626	\$503,482	\$46,856	10.3%
	0171R	Library Cooperative	\$588,600	\$605,001	\$16,401	2.8%
	0183R	Sheriff	\$2,176,785	\$2,815,953	\$639,168	29.4%
	0603R	Court Administration	\$500	\$0	(\$500)	-100.0%
	0610R	Pretrial Services	\$25,000	\$21,000	(\$4,000)	-16.0%
	701291R	FDCF MH & DCCM	\$155,659	\$161,765	\$6,106	3.9%
701371R	State Aid Library (12)	\$61,927	\$48,158	(\$13,769)	-22.2%	
	TOTAL	\$73,822,667	\$77,119,937	\$3,297,270	4.5%	
101	1000R	County Transportation Trust Fund	\$7,842,878	\$8,200,279	\$357,401	4.6%
	1004R	Stormwater Management	\$1,102,564	\$1,326,145	\$223,581	20.3%
	71901R	DOT Traffic Signalization (09)	\$89,685	\$91,401	\$1,716	1.9%
	TOTAL	\$9,035,127	\$9,617,825	\$582,698	6.4%	
104	1151R	5th TDT - Tourism Promotion	\$4,124,278	\$5,960,000	\$1,835,722	44.5%
	1152R	2nd TDT - Fac/O&M/Admin	\$4,330,722	\$4,960,000	\$629,278	14.5%
	1175R	1st TDT - Beaches & Parks	\$7,845,838	\$10,020,000	\$2,174,162	27.7%
	1176R	Special Assessment	\$1,644,635	\$350,000	(\$1,294,635)	-78.7%
	TOTAL	\$17,945,473	\$21,290,000	\$3,344,527	18.6%	
105	1200R	Natural Disaster	\$1,000,000	\$100,000	(\$900,000)	-90.0%
	TOTAL	\$1,000,000	\$100,000	(\$900,000)	-90.0%	
106	1351R	E.J.M. Aerospace	\$400,000	\$303,407	(\$96,593)	-24.1%
	TOTAL	\$400,000	\$303,407	(\$96,593)	-24.1%	
108	1401R	9-1-1 Coordinator	\$2,165,700	\$2,289,600	\$123,900	5.7%
	TOTAL	\$2,165,700	\$2,289,600	\$123,900	5.7%	
109	1021R	Radio Communications Program	\$210,000	\$131,000	(\$79,000)	-37.6%
	TOTAL	\$210,000	\$131,000	(\$79,000)	-37.6%	
110	1022R	Law Enforcement Trust	\$25,000	\$25,000	\$0	0.0%
	TOTAL	\$25,000	\$25,000	\$0	0.0%	
111	1023R	Policy Academy	\$155,750	\$85,500	(\$70,250)	-45.1%
	TOTAL	\$155,750	\$85,500	(\$70,250)	-45.1%	
112	1550R	County Health Department	\$676,599	\$648,435	(\$28,164)	-4.2%
	TOTAL	\$676,599	\$648,435	(\$28,164)	-4.2%	

Revenue Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
113	1601R	Tanglewood MSBU	\$31,340	\$27,509	(\$3,831)	-12.2%
	1602R	Island Lights MSBU	\$232,856	\$245,550	\$12,694	5.5%
	1603R	Northgate MSBU	\$17,931	\$18,398	\$467	2.6%
	1604R	Chateauguay II MSBU	\$2,006	\$1,388	(\$618)	-30.8%
	1605R	Gable Estates MSBU	\$2,348	\$2,312	(\$36)	-1.5%
	1606R	Valencia Arms MSBU	\$7,507	\$10,184	\$2,677	35.7%
	1607R	Colony Estates MSBU	\$8,875	\$5,168	(\$3,707)	-41.8%
	1608R	Hidden Trails MSBU	\$6,446	\$6,304	(\$142)	-2.2%
	1609R	Lafitte Crescent MSBU	\$2,647	\$2,632	(\$15)	-0.6%
	1610R	McFarland MSBU	\$5,037	\$4,768	(\$269)	-5.3%
	1611R	Sylvania Heights MSBU	\$13,693	\$11,307	(\$2,386)	-17.4%
	1612R	Willow Bend MSBU	\$1,064	\$643	(\$421)	-39.6%
	1613R	Lake Point MSBU	\$8,131	\$7,281	(\$850)	-10.5%
	1614R	Coventry Park MSBU	\$5,410	\$3,392	(\$2,018)	-37.3%
	1615R	Donlabrook MSBU	\$1,932	\$2,516	\$584	30.2%
	1616R	Emerald Point MSBU	\$6,647	\$4,632	(\$2,015)	-30.3%
	1617R	Brookwood MSBU	\$1,397	\$1,188	(\$209)	-15.0%
	1618R	Bristol Park MSBU	\$741	\$665	(\$76)	-10.3%
	1619R	Hidden Trails II MSBU	\$2,432	\$2,441	\$9	0.4%
	1620R	Forest Cove MSBU	\$2,573	\$2,357	(\$216)	-8.4%
	1621R	Sandy Ridge MSBU	\$1,706	\$1,579	(\$127)	-7.4%
	1622R	Cherokee Bend MSBU	\$1,891	\$1,953	\$62	3.3%
	1623R	Lake Point II MSBU	\$6,351	\$5,961	(\$390)	-6.1%
	1624R	Hidden Trails 6 MSBU	\$854	\$1,015	\$161	18.9%
	1625R	Lawton Court MSBU	\$2,304	\$1,960	(\$344)	-14.9%
	1626R	Mills Landing MSBU	\$3,961	\$3,166	(\$795)	-20.1%
	1627R	Rush Park West MSBU	\$6,064	\$5,718	(\$346)	-5.7%
	1628R	High Grove Plantation MSBU	\$819	\$507	(\$312)	-38.1%
	1629R	Victoria Park MSBU	\$4,160	\$3,568	(\$592)	-14.2%
	1630R	Lake Charleston MSBU	\$1,758	\$1,258	(\$500)	-28.4%
	1631R	Rocky Bayou MSBU	\$20,086	\$21,001	\$915	4.6%
	1632R	Old Town MSBU	\$5,076	\$5,055	(\$21)	-0.4%
	1633R	Rosebud Plantation MSBU	\$3,652	\$1,428	(\$2,224)	-60.9%
	1634R	Oakwood Townhomes MSBU	\$1,970	\$2,109	\$139	7.1%
1635R	Hunter's Run MSBU	\$2,504	\$10,764	\$8,260	329.9%	
1636R	Bent Tree MSBU	\$13,789	\$18,139	\$4,350	31.5%	
1637R	Whitrock Village MSBU	\$9,691	\$3,197	(\$6,494)	-67.0%	
1638R	Emerald Village MSBU	\$3,473	\$3,810	\$337	9.7%	
1639R	Glenwood Court MSBU	\$552	\$404	(\$148)	-26.8%	
1640R	Emerald Village I & II MSBU	\$5,580	\$4,596	(\$984)	-17.6%	
1641R	Stonebridge I-V MSBU	\$3,561	\$3,466	(\$95)	-2.7%	
1642R	Eagles Nest Revenue	\$3,737	\$1,697	(\$2,040)	-54.6%	
1643R	Colony Estates II MSBU	\$17,580	\$20,731	\$3,151	17.9%	
1644R	Woodlawn Park Estate MSBU	\$0	\$2,168	\$2,168	NA	
1645R	China Cove MSBU	\$0	\$1,026	\$1,026	NA	
1695R	Bluewater Bay MSTU	\$345,264	\$345,870	\$606	0.2%	
1697R	Lake Pippin MSTU	\$66,200	\$26,200	(\$40,000)	-60.4%	
		TOTAL	\$893,596	\$858,981	(\$34,615)	-3.9%
115	1750R	Unincorporated County Parks	\$5,693,425	\$6,166,325	\$472,900	8.3%
		TOTAL	\$5,693,425	\$6,166,325	\$472,900	8.3%

Revenue Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
119	1024R	Prisoner Benefit	\$738,500	\$1,040,500	\$302,000	40.9%
		TOTAL	\$738,500	\$1,040,500	\$302,000	40.9%
120	1025R	Judicial Innovations	\$685,000	\$685,000	\$0	0.0%
	1026R	Legal Aid	\$85,000	\$85,000	\$0	0.0%
	1027R	Law Library	\$98,900	\$99,200	\$300	0.3%
	1028R	Teen Court	\$170,980	\$170,980	\$0	0.0%
	1029R	Court Information Technology	\$355,086	\$396,297	\$41,211	11.6%
	1030R	Court Facilities	\$700,000	\$675,000	(\$25,000)	-3.6%
		TOTAL	\$2,094,966	\$2,111,477	\$16,511	0.8%
121	1031R	Drug Abuse Trust	\$75,000	\$55,500	(\$19,500)	-26.0%
		TOTAL	\$75,000	\$55,500	(\$19,500)	-26.0%
122	1032R	Family Mediation	\$3,755	\$5,255	\$1,500	39.9%
	1033R	Domestic Violence Trust	\$275,000	\$252,250	(\$22,750)	-8.3%
		TOTAL	\$278,755	\$257,505	(\$21,250)	-7.6%
123	1034R	Traffic Education	\$66,000	\$90,500	\$24,500	37.1%
		TOTAL	\$66,000	\$90,500	\$24,500	37.1%
201	2100R	Okaloosa Debt Service	\$3,429,119	\$3,846,819	\$417,700	12.2%
	2105R	Courthouse Annex Extension	\$2,033,529	\$2,035,829	\$2,300	0.1%
	2107R	West Destin Beach Note	\$0	\$675,211	\$675,211	NA
		TOTAL	\$5,462,648	\$6,557,859	\$1,095,211	20.0%
301	3100R	Capital Outlay Construction	\$1,585,000	\$2,292,000	\$707,000	44.6%
	3160R	Judicial	\$2,650,000	\$1,900,000	(\$750,000)	-28.3%
	3175R	Capital Outlay Parks	\$29,685	\$71,660	\$41,975	141.4%
	3179R	Florida Boating Improvement Program	\$735,000	\$715,000	(\$20,000)	-2.7%
		TOTAL	\$4,999,685	\$4,978,660	(\$21,025)	-0.4%
302	3201R	Road/Bridge CGT	\$6,555,000	\$8,650,000	\$2,095,000	32.0%
	3202R	Road/Bridge 1 LOGT	\$3,700,000	\$4,392,500	\$692,500	18.7%
	3204R	R/B Resurfacing	\$500,000	\$1,000,000	\$500,000	100.0%
		TOTAL	\$10,755,000	\$14,042,500	\$3,287,500	30.6%
411	4100R	Water & Sewer	\$42,565,648	\$45,878,048	\$3,312,400	7.8%
	4150R	Water & Sewer 2012 Loan	\$4,350,000	\$8,000,000	\$3,650,000	83.9%
		TOTAL	\$46,915,648	\$53,878,048	\$6,962,400	14.8%
421	4200R	Airport Revenue	\$7,015,000	\$5,885,000	(\$1,130,000)	-16.1%
	4201R	Northwest Florida Regional Airport	\$8,161,199	\$7,769,790	(\$391,409)	-4.8%
	4203R	Airport Security	\$88,911	\$88,798	(\$113)	-0.1%
	4210R	Destin Airport	\$620,175	\$674,366	\$54,191	8.7%
	4220R	Bob Sikes Airport	\$419,268	\$418,451	(\$817)	-0.2%
	4255R	P.F.C.	\$7,604,000	\$5,934,124	(\$1,669,876)	-22.0%
	4256R	C.F.C.	\$3,484,089	\$3,826,472	\$342,383	9.8%
		TOTAL	\$27,392,642	\$24,597,001	(\$2,795,641)	-10.2%
430	4300R	Solid Waste	\$7,825,000	\$9,576,000	\$1,751,000	22.4%
	4310R	Reef Coordinator	\$500	\$500	\$0	0.0%
		TOTAL	\$7,825,500	\$9,576,500	\$1,751,000	22.4%

Revenue Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
441	4400R	Inspections	\$1,359,284	\$1,460,815	\$101,531	7.5%
		TOTAL	\$1,359,284	\$1,460,815	\$101,531	7.5%
450	4500R	Emergency Medical Service	\$7,080,364	\$7,729,609	\$649,245	9.2%
		TOTAL	\$7,080,364	\$7,729,609	\$649,245	9.2%
460	4601R	4th TDT - Debt Service	\$3,581,875	\$6,455,000	\$2,873,125	80.2%
	4615R	3rd TDT - Convention Center	\$5,939,750	\$6,222,750	\$283,000	4.8%
		TOTAL	\$9,521,625	\$12,677,750	\$3,156,125	33.1%
501	5100R	Self Insurance	\$14,927,768	\$16,078,695	\$1,150,927	7.7%
		TOTAL	\$14,927,768	\$16,078,695	\$1,150,927	7.7%
502	5200R	Garage Services	\$5,725,241	\$6,128,735	\$403,494	7.0%
		TOTAL	\$5,725,241	\$6,128,735	\$403,494	7.0%
		GRAND TOTAL	<u>\$257,241,963</u>	<u>\$279,897,664</u>	<u>\$22,655,701</u>	<u>8.8%</u>

Expenditure Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
001	0101	Board of County Commissioners	\$709,591	\$766,575	\$56,984	8.0%
	0102	County Administrator	\$400,355	\$482,438	\$82,083	20.5%
	0103	Purchasing	\$347,689	\$407,546	\$59,857	17.2%
	0104	Human Resources	\$480,427	\$554,224	\$73,797	15.4%
	0107	Legal Services	\$327,854	\$486,255	\$158,401	48.3%
	0108	Planning	\$658,168	\$695,399	\$37,231	5.7%
	0109	General Services-Planning	\$11,294	\$11,459	\$165	1.5%
	01112	Geographical Information Systems	\$616,581	\$658,337	\$41,756	6.8%
	01113	Systems & Networking	\$522,654	\$821,268	\$298,614	57.1%
	01114	Applications & Administration	\$535,719	\$551,471	\$15,752	2.9%
	01115	Telecommunications	\$0	\$306,300	\$306,300	NA
	0112	Facilities Maintenance	\$2,808,349	\$2,980,258	\$171,909	6.1%
	0114	General Services-Other	\$3,817,259	\$1,813,559	(\$2,003,700)	-52.5%
	0115	Property Appraiser Operating	\$316,866	\$329,980	\$13,114	4.1%
	0116	Tax Collector Operating	\$3,469,025	\$3,527,000	\$57,975	1.7%
	0120	General Services-Fire Control	\$53,719	\$53,719	\$0	0.0%
	0121	Emergency Management	\$325,247	\$345,199	\$19,952	6.1%
	0122	County Warning Point	\$943,006	\$964,624	\$21,618	2.3%
	0124	Code Enforcement	\$150,220	\$155,851	\$5,631	3.7%
	0125	Beach Safety	\$491,719	\$551,536	\$59,817	12.2%
	0126	Corrections	\$12,221,552	\$13,093,034	\$871,482	7.1%
	0127	Medical Examiner	\$440,537	\$510,568	\$70,031	15.9%
	0130	Agriculture Extension	\$306,717	\$354,102	\$47,385	15.4%
	0131	General Services-Conservation	\$45,215	\$45,215	\$0	0.0%
	0140	Coordinated Transportation	\$25,000	\$25,000	\$0	0.0%
	0141	Community Transit	\$290,775	\$290,775	\$0	0.0%
	0150	General Services-Industry Development	\$1,255,337	\$1,201,358	(\$53,979)	-4.3%
	0151	Veterans Service	\$139,264	\$151,716	\$12,452	8.9%
	0160	Mosquito Control	\$471,370	\$595,072	\$123,702	26.2%
	0161	Public Health	\$447,360	\$466,000	\$18,640	4.2%
	0162	Mental Health	\$594,803	\$300,760	(\$294,043)	-49.4%
	0163	Human Services	\$1,999,942	\$1,971,064	(\$28,878)	-1.4%
	0170	County Parks	\$578,149	\$638,643	\$60,494	10.5%
	0171	Library Cooperative	\$588,600	\$604,338	\$15,738	2.7%
0180	Clerk to the Board of County Commissioners	\$1,261,964	\$1,406,319	\$144,355	11.4%	
0181	Property Appraiser	\$2,998,207	\$3,277,365	\$279,158	9.3%	
0183	Sheriff	\$27,980,890	\$30,098,890	\$2,118,000	7.6%	
0184	Supervisor of Elections	\$1,580,753	\$1,600,966	\$20,213	1.3%	
0199	Reserves/Miscellaneous	\$3,027,052	\$3,369,795	\$342,743	11.3%	
0601	State Attorney Office	\$88,510	\$88,510	\$0	0.0%	
0602	Public Defender Office	\$0	\$780	\$780	NA	
0603	Court Administration	\$4,500	\$4,350	(\$150)	-3.3%	
0604	Administration-Circuit Court	\$3,000	\$2,500	(\$500)	-16.7%	
0610	Pretrial Services Program	\$269,842	\$349,896	\$80,054	29.7%	
701291	FDCF MH & DCCM	\$155,659	\$161,765	\$6,106	3.9%	
701271	State Aid Library (13)	\$61,927	\$48,158	(\$13,769)	-22.2%	
		TOTAL	\$73,822,667	\$77,119,937	\$3,297,270	4.5%
101	1001	Engineering	\$1,160,057	\$1,308,780	\$148,723	12.8%
	1002	Roads	\$6,173,180	\$6,359,114	\$185,934	3.0%
	1003	Traffic Signal Maintenance	\$509,641	\$529,633	\$19,992	3.9%
	1004	Stormwater Management	\$1,102,564	\$1,328,897	\$226,333	20.5%
	71901	FDOT Traffic Signals (09)	\$89,685	\$91,401	\$1,716	1.9%
		TOTAL	\$9,035,127	\$9,617,825	\$582,698	6.4%

Expenditure Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
104	1151	5th TDT - Tourism Promotion	\$2,311,204	\$5,960,000	\$3,648,796	157.9%
	1152	2nd TDT - Administration	\$917,301	\$4,960,000	\$4,042,699	440.7%
	1154	Convention & Visitor Bureau	\$121,450	\$0	(\$121,450)	-100.0%
	1555	Film Commission	\$60,600	\$0	(\$60,600)	-100.0%
	1170	2nd TDT - Facilites/O&M	\$2,960,445	\$0	(\$2,960,445)	-100.0%
	1175	1st TDT - Beaches & Parks	\$7,845,838	\$10,020,000	\$2,174,162	27.7%
	1176	Speical Assessments	\$1,644,635	\$350,000	(\$1,294,635)	-78.7%
	1199	Reserves/Miscellaneous	\$2,084,000	\$0	(\$2,084,000)	-100.0%
		TOTAL	\$17,945,473	\$21,290,000	\$3,344,527	18.6%
105	1298	Interfund Transfer	\$1,000,000	\$100,000	(\$900,000)	-90.0%
		TOTAL	\$1,000,000	\$100,000	(\$900,000)	-90.0%
106	1351	E.J.M. Aerospace	\$400,000	\$303,407	(\$96,593)	-24.1%
		TOTAL	\$400,000	\$303,407	(\$96,593)	-24.1%
108	1401	9-1-1 Coordinator	\$2,165,700	\$2,289,600	\$123,900	5.7%
		TOTAL	\$2,165,700	\$2,289,600	\$123,900	5.7%
109	1021	Radio Communications Program	\$210,000	\$131,000	(\$79,000)	-37.6%
		TOTAL	\$210,000	\$131,000	(\$79,000)	-37.6%
110	1022	Law Enforcement Trust	\$25,000	\$25,000	\$0	0.0%
		TOTAL	\$25,000	\$25,000	\$0	0.0%
111	1023	Policy Academy	\$155,750	\$85,500	(\$70,250)	-45.1%
		TOTAL	\$155,750	\$85,500	(\$70,250)	-45.1%
112	1550	County Health Department	\$676,599	\$648,435	(\$28,164)	-4.2%
		TOTAL	\$676,599	\$648,435	(\$28,164)	-4.2%
113	1601	Tanglewood MSBU	\$31,340	\$27,509	(\$3,831)	-12.2%
	1602	Island Lights MSBU	\$232,856	\$245,550	\$12,694	5.5%
	1603	Northgate MSBU	\$17,931	\$18,398	\$467	2.6%
	1604	Chateauguay II MSBU	\$2,006	\$1,388	(\$618)	-30.8%
	1605	Gable Estates MSBU	\$2,348	\$2,312	(\$36)	-1.5%
	1606	Valencia Arms MSBU	\$7,507	\$10,184	\$2,677	35.7%
	1607	Colony Estates I MSBU	\$8,875	\$5,168	(\$3,707)	-41.8%
	1608	Hidden Trails MSBU	\$6,446	\$6,304	(\$142)	-2.2%
	1609	Lafitte Crescent MSBU	\$2,647	\$2,632	(\$15)	-0.6%
	1610	McFarland MSBU	\$5,037	\$4,768	(\$269)	-5.3%
	1611	Sylvania Heights MSBU	\$13,693	\$11,307	(\$2,386)	-17.4%
	1612	Willow Bend MSBU	\$1,064	\$643	(\$421)	-39.6%
	1613	Lake Point MSBU	\$8,131	\$7,281	(\$850)	-10.5%
	1614	Coventry Park MSBU	\$5,410	\$3,392	(\$2,018)	-37.3%
	1615	Donlabrook MSBU	\$1,932	\$2,516	\$584	30.2%
	1616	Emerald Point MSBU	\$6,647	\$4,632	(\$2,015)	-30.3%
	1617	Brookwood MSBU	\$1,397	\$1,188	(\$209)	-15.0%
	1618	Bristol Park MSBU	\$741	\$665	(\$76)	-10.3%
	1619	Hidden Trails II MSBU	\$2,432	\$2,441	\$9	0.4%
	1620	Forest Cove MSBU	\$2,573	\$2,357	(\$216)	-8.4%
	1621	Sandy Ridge MSBU	\$1,706	\$1,579	(\$127)	-7.4%
	1622	Cherokee Bend MSBU	\$1,891	\$1,953	\$62	3.3%
	1623	Lake Point II MSBU	\$6,351	\$5,961	(\$390)	-6.1%

Expenditure Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
	1624	Hidden Trails 6 MSBU	\$854	\$1,015	\$161	18.9%
	1625	Lawton Court MSBU	\$2,304	\$1,960	(\$344)	-14.9%
	1626	Mills Landing MSBU	\$3,961	\$3,166	(\$795)	-20.1%
	1627	Rush Park West MSBU	\$6,064	\$5,718	(\$346)	-5.7%
	1628	High Grove Plantation MSBU	\$819	\$507	(\$312)	-38.1%
	1629	Victoria Park MSBU	\$4,160	\$3,568	(\$592)	-14.2%
	1630	Lake Charleston MSBU	\$1,758	\$1,258	(\$500)	-28.4%
	1631	Rocky Bayou MSBU	\$20,086	\$21,001	\$915	4.6%
	1632	Old Town MSBU	\$5,076	\$5,055	(\$21)	-0.4%
	1633	Rosebud Plantation MSBU	\$3,652	\$1,428	(\$2,224)	-60.9%
	1634	Oakwood Townhomes MSBU	\$1,970	\$2,109	\$139	7.1%
	1635	Hunter's Run MSBU	\$2,504	\$10,764	\$8,260	329.9%
	1636	Bent Tree MSBU	\$13,789	\$18,139	\$4,350	31.5%
	1637	Whitrock Village MSBU	\$9,691	\$3,197	(\$6,494)	-67.0%
	1638	Emerald Village MSBU	\$3,473	\$3,810	\$337	9.7%
	1639	Glenwood Court MSBU	\$552	\$404	(\$148)	-26.8%
	1640	Emerald Village I & II MSBU	\$5,580	\$4,596	(\$984)	-17.6%
	1641	Stonebridge I-V MSBU	\$3,561	\$3,466	(\$95)	-2.7%
	1642	Eagles Nest MSBU	\$3,737	\$1,697	(\$2,040)	-54.6%
	1643	Colony Estates II MSBU	\$17,580	\$20,731	\$3,151	17.9%
	1644	Woodland Park Estate MSBU	\$0	\$2,168	\$2,168	NA
	1645	China Cove MSBU	\$0	\$1,026	\$1,026	NA
	1695	Bluewater Bay MSTU	\$345,264	\$345,870	\$606	0.2%
	1697	Lake Pippin MSTU	\$66,200	\$26,200	(\$40,000)	-60.4%
		TOTAL	\$893,596	\$858,981	(\$34,615)	-3.9%
115	1750	County Parks-Unincorporated Areas	\$1,067,266	\$1,158,680	\$91,414	8.6%
	1755	Capital Projects	\$694,957	\$961,156	\$266,199	38.3%
	1798	Interfund Transfer	\$0	\$450,000	\$450,000	NA
	1799	Reserves/Miscellaneous	\$3,931,202	\$3,596,489	(\$334,713)	-8.5%
		TOTAL	\$5,693,425	\$6,166,325	\$472,900	8.3%
119	1024	Prisoner Benefit	\$738,500	\$1,040,500	\$302,000	40.9%
		TOTAL	\$738,500	\$1,040,500	\$302,000	40.9%
120	1025	Judicial Innovations	\$685,000	\$685,000	\$0	0.0%
	1026	Legal Aid	\$85,000	\$85,000	\$0	0.0%
	1027	Law Library	\$98,900	\$99,200	\$300	0.3%
	1028	Teen Court	\$170,980	\$170,980	\$0	0.0%
	1029	Court Administration-IT	\$355,086	\$396,297	\$41,211	11.6%
	1030	Court Facilities	\$700,000	\$675,000	(\$25,000)	-3.6%
		TOTAL	\$2,094,966	\$2,111,477	\$16,511	0.8%
121	1031	Drug Abuse Trust	\$75,000	\$55,500	(\$19,500)	-26.0%
		TOTAL	\$75,000	\$55,500	(\$19,500)	-26.0%
122	1032	Family Mediation	\$3,755	\$5,255	\$1,500	39.9%
	1033	Domestic Violence Trust	\$275,000	\$252,250	(\$22,750)	-8.3%
		TOTAL	\$278,755	\$257,505	(\$21,250)	-7.6%
123	1034	Traffic Education	\$66,000	\$90,500	\$24,500	37.1%
		TOTAL	\$66,000	\$90,500	\$24,500	37.1%

Expenditure Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
201	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$0	0.0%
	2105	Courthouse Annex Extension	\$2,033,529	\$2,035,829	\$2,300	0.1%
	2106	Bond - Brackin Building	\$267,579	\$266,168	(\$1,411)	-0.5%
	2107	West Destin Beach Note	\$0	\$675,211	\$675,211	NA
	2198	Interfund Transfer	\$2,767,096	\$3,039,901	\$272,805	9.9%
	2199	Reserves/Miscellaneous	\$203,694	\$350,000	\$146,306	71.8%
		TOTAL	\$5,462,648	\$6,557,859	\$1,095,211	20.0%
301	3110	Capital Outlay Projects	\$7,000	\$1,315,000	\$1,308,000	18685.7%
	3120	Capital Outlay Projects-Public Safety	\$78,000	\$587,000	\$509,000	652.6%
	3160	Capital Outlay Projects-Judicial	\$2,650,000	\$1,900,000	(\$750,000)	-28.3%
	3170	Capital Outlay Projects-Culture/Recreation	\$0	\$140,000	\$140,000	NA
	3175	Capital Outlay Projects-Parks	\$29,685	\$71,660	\$41,975	141.4%
	3179	Capital Outlay Projects-F.B.I.P.	\$735,000	\$715,000	(\$20,000)	-2.7%
	3199	Reserves/Miscellaneous	\$1,500,000	\$250,000	(\$1,250,000)	-83.3%
	TOTAL	\$4,999,685	\$4,978,660	(\$21,025)	-0.4%	
302	3201	Road/Bridge-Constitutional Gas Tax	\$6,555,000	\$8,650,000	\$2,095,000	32.0%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$3,700,000	\$4,392,500	\$692,500	18.7%
	3204	Road/Bridge - Resurfacing	\$500,000	\$1,000,000	\$500,000	100.0%
	TOTAL	\$10,755,000	\$14,042,500	\$3,287,500	30.6%	
411	4101	Water & Sewer-Operating	\$26,331,307	\$27,075,608	\$744,301	2.8%
	4120	Water Construction	\$830,000	\$1,445,000	\$615,000	74.1%
	4125	Sewer Construction	\$585,000	\$2,375,000	\$1,790,000	306.0%
	4150	Water & Sewer 2012 Loan	\$4,350,000	\$8,000,000	\$3,650,000	83.9%
	4199	Reserves/Miscellaneous	\$14,819,341	\$14,982,440	\$163,099	1.1%
	TOTAL	\$46,915,648	\$53,878,048	\$6,962,400	14.8%	
421	4201	Airport Administration	\$1,951,126	\$1,696,516	(\$254,610)	-13.0%
	4202	Airport-Operating	\$4,135,130	\$4,578,515	\$443,385	10.7%
	4203	Airport Security	\$865,708	\$978,729	\$113,021	13.1%
	4210	Destin-Operating	\$188,763	\$323,498	\$134,735	71.4%
	4220	Bob Sikes-Operating	\$796,580	\$768,646	(\$27,934)	-3.5%
	4225	Bob Sikes-Capitl Outlay	\$93,000	\$93,000	\$0	0.0%
	4255	P.F.C. Operating	\$7,604,000	\$5,934,124	(\$1,669,876)	-22.0%
	4256	C.F.C. Operating	\$3,484,089	\$3,826,472	\$342,383	9.8%
	4299	Reserves/Miscellaneous	\$8,274,246	\$6,397,501	(\$1,876,745)	-22.7%
	TOTAL	\$27,392,642	\$24,597,001	(\$2,795,641)	-10.2%	
430	4301	Solid Waste	\$5,416,100	\$6,267,935	\$851,835	15.7%
	4305	Recycling	\$1,229,404	\$1,735,109	\$505,705	41.1%
	4310	Reef Coordinator	\$500	\$500	\$0	0.0%
	4399	Reserves/Miscellaneous	\$1,179,496	\$1,572,956	\$393,460	33.4%
	TOTAL	\$7,825,500	\$9,576,500	\$1,751,000	22.4%	
441	4400	Inspections	\$1,359,284	\$1,460,815	\$101,531	7.5%
	TOTAL	\$1,359,284	\$1,460,815	\$101,531	7.5%	
450	4500	Emergency Medical Service	\$7,080,364	\$7,729,609	\$649,245	9.2%
	TOTAL	\$7,080,364	\$7,729,609	\$649,245	9.2%	

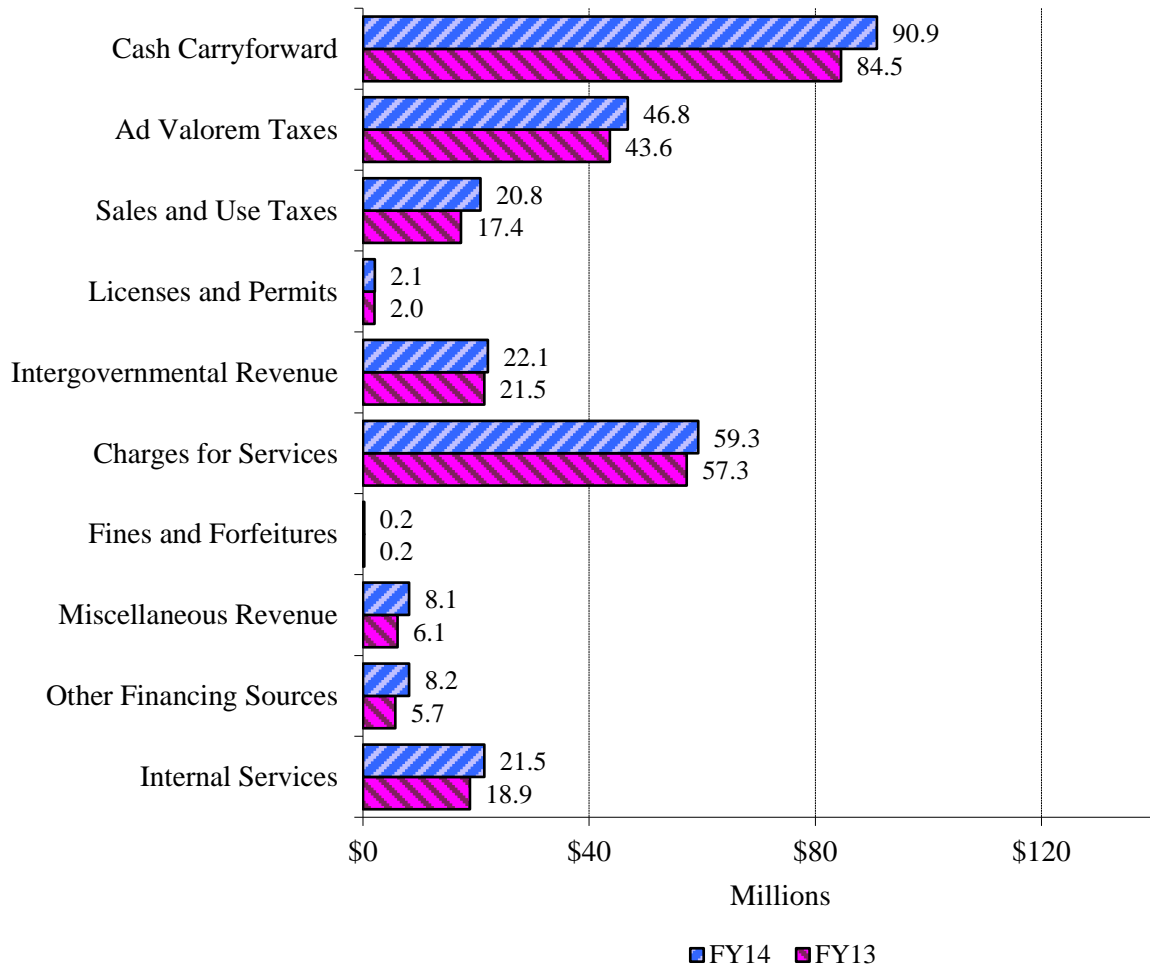
Expenditure Department Budgets

Fund	Dept	Title	FY13	FY14	+/-	%
460	4601	4th TDT - Debt Service	\$3,581,875	\$1,469,875	(\$2,112,000)	-59.0%
	4614	3rd TDT-Convention Center Promotions	\$1,706,641	\$1,947,938	\$241,297	14.1%
	4615	3rd TDT-Convention Center Administration	\$1,356,595	\$1,494,061	\$137,466	10.1%
	4616	4th TDT - Convention Center Capital	\$463,746	\$4,985,125	\$4,521,379	975.0%
	4617	3rd TDT-Convention Center Operations	\$1,327,029	\$1,690,343	\$363,314	27.4%
	4618	3rd TDT-Convention Center Maintenance	\$594,020	\$1,090,408	\$496,388	83.6%
	4698	Interfund Transfer	\$491,719	\$0	(\$491,719)	-100.0%
		TOTAL	<u>\$9,521,625</u>	<u>\$12,677,750</u>	<u>\$3,156,125</u>	<u>33.1%</u>
501	5101	Risk Management	\$210,666	\$214,438	\$3,772	1.8%
	5102	Self Insurance	\$13,680,433	\$13,350,243	(\$330,190)	-2.4%
	5198	Interfund Transfer	\$0	\$1,433,000	\$1,433,000	NA
	5199	Reserves/Miscellaneous	\$1,036,669	\$1,081,014	\$44,345	4.3%
		TOTAL	<u>\$14,927,768</u>	<u>\$16,078,695</u>	<u>\$1,150,927</u>	<u>7.7%</u>
502	5200	Fleet Operations	\$5,725,241	\$6,128,735	\$403,494	7.0%
		TOTAL	<u>\$5,725,241</u>	<u>\$6,128,735</u>	<u>\$403,494</u>	<u>7.0%</u>
		GRAND TOTAL	<u><u>\$257,241,963</u></u>	<u><u>\$279,897,664</u></u>	<u><u>\$22,655,701</u></u>	<u><u>8.8%</u></u>

**OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2013-2014
REVENUE OVERVIEW BY FUND**

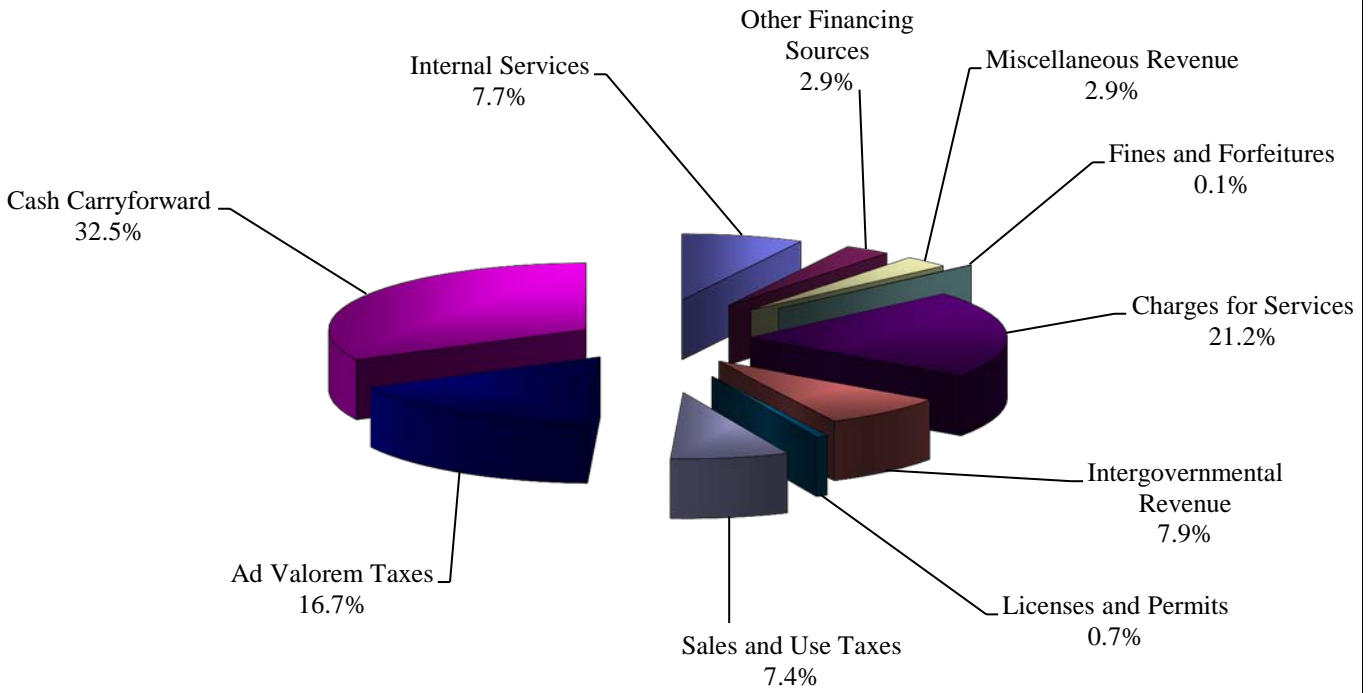
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
CASH BALANCES BROUGHT FORWARD	\$5,551,808	\$22,332,214	\$400,000	\$13,768,660	\$48,092,109	\$750,000	\$90,894,791
ESTIMATED REVENUES:							
Taxes:							
Millage Per							
\$1000							
Ad Valorem Taxes-County Wide	3.4308	\$43,969,626			\$1,104,000		\$45,710,061
Unincorporated Parks-MSTU	0.1800		\$1,128,025				\$1,128,025
Local Option Fuel Tax			\$4,388,645	\$2,037,500			\$6,426,145
Other Taxes		\$2,350,000	\$7,200,000		\$4,800,000		\$14,350,000
Licenses and Permits		\$13,500	\$787,956		\$1,274,615		\$2,076,071
Intergovernmental Revenue		\$12,514,923	\$3,191,401	\$4,321,500	\$2,040,000		\$22,067,824
Charges for Services		\$6,893,543	\$2,276,095		\$50,108,965		\$59,278,603
Fines and Forfeitures		\$2,000	\$208,000				\$210,000
Miscellaneous Revenue		\$1,624,902	\$349,750	\$486,148	\$1,175,000	\$4,507,034	\$8,142,834
Internal Services						\$21,457,430	\$21,457,430
Total Sources	\$67,368,494	\$20,166,307	\$4,807,648	\$5,252,500	\$61,794,614	\$21,457,430	\$180,846,993
Transfers In	\$3,599,635	\$2,573,034	\$1,350,211		\$33,000		\$7,555,880
Debt Proceeds							\$0
Transfers from Elected Officials	\$600,000						\$600,000
Total Estimated Revenues, Transfers & Balances	<u>\$77,119,937</u>	<u>\$45,071,555</u>	<u>\$6,557,859</u>	<u>\$19,021,160</u>	<u>\$109,919,723</u>	<u>\$22,207,430</u>	<u>\$279,897,664</u>

Revenues by Source Fiscal Year Comparison

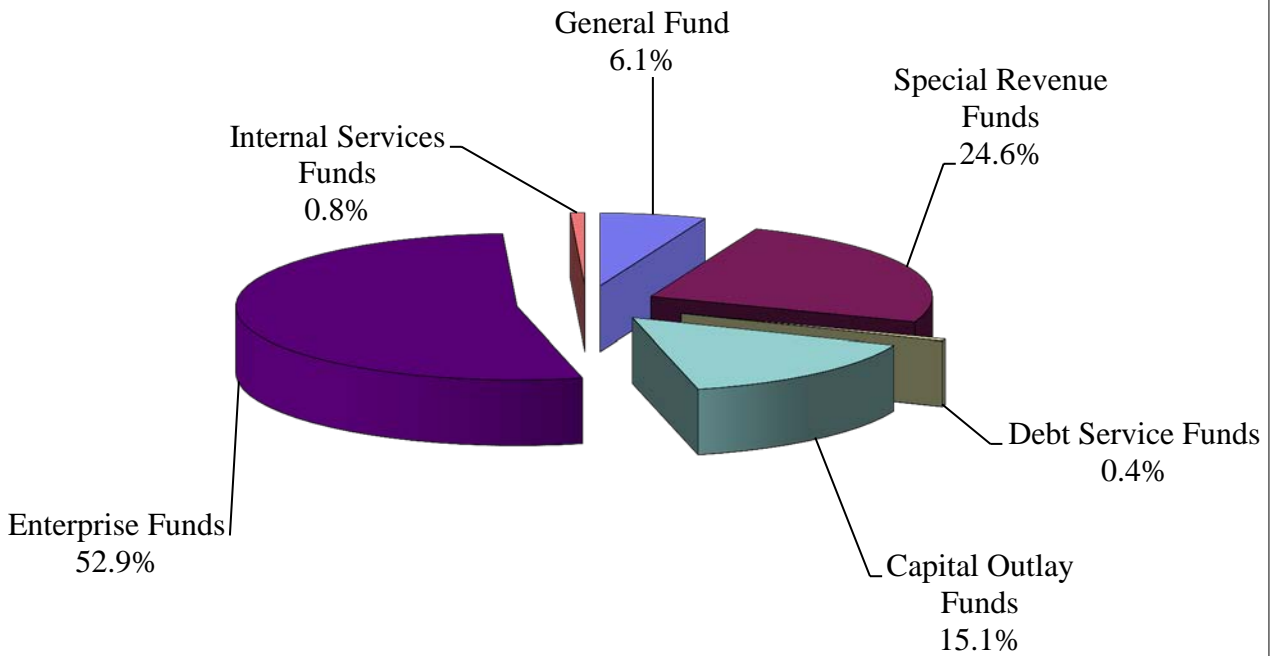


	FY13	FY14	% (+/-)
Cash Carryforward	\$84,540,474	\$90,894,791	7.5%
Ad Valorem Taxes	\$43,649,684	\$46,838,086	7.3%
Sales and Use Taxes	\$17,350,000	\$20,776,145	19.7%
Licenses and Permits	\$2,016,382	\$2,076,071	3.0%
Intergovernmental Revenue	\$21,453,771	\$22,067,824	2.9%
Charges for Services	\$57,279,094	\$59,278,603	3.5%
Fines and Forfeitures	\$217,500	\$210,000	-3.4%
Miscellaneous Revenue	\$6,088,861	\$8,142,834	33.7%
Other Financing Sources	\$5,743,188	\$8,155,880	42.0%
Internal Services	\$18,903,009	\$21,457,430	13.5%
Total	\$257,241,963	\$279,897,664	8.8%

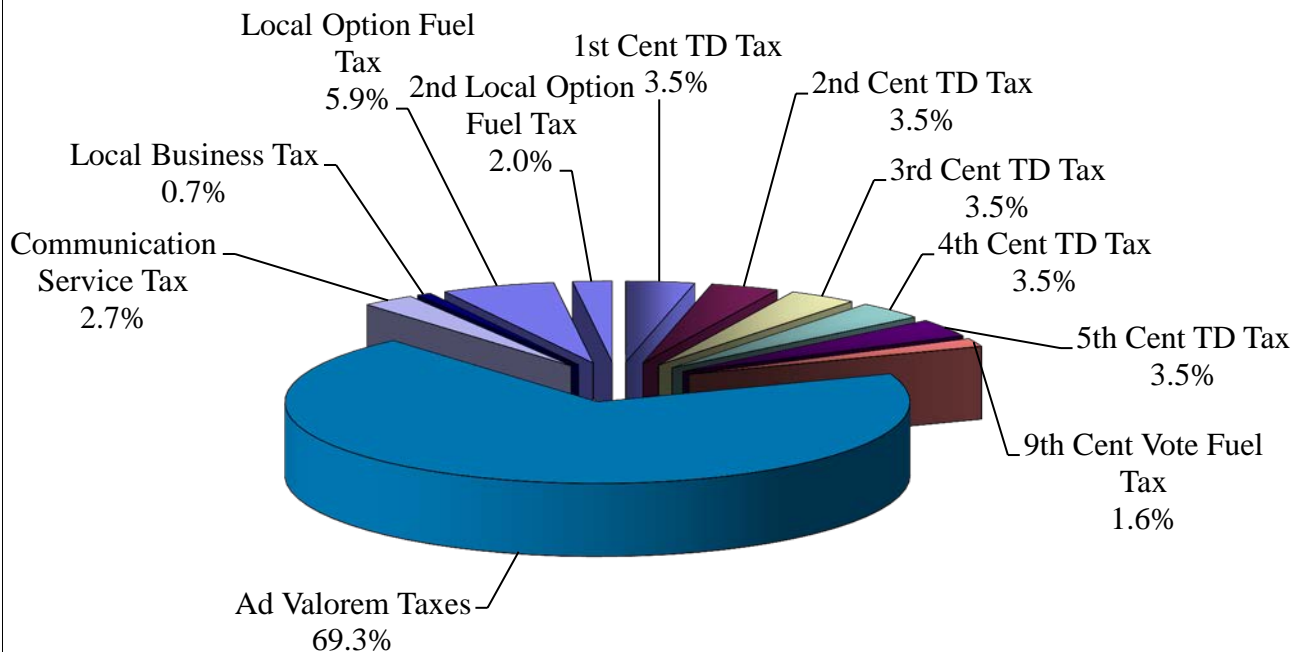
Revenue by Source
\$279,897,664



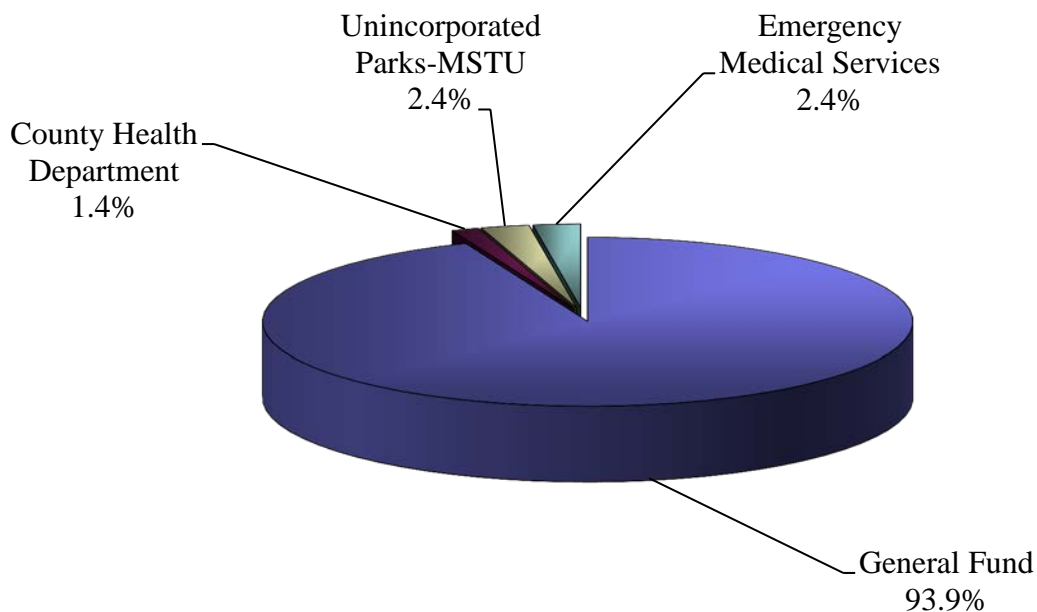
Cash Carryforward by Fund Type
\$90,894,791



Taxes
\$67,614,231



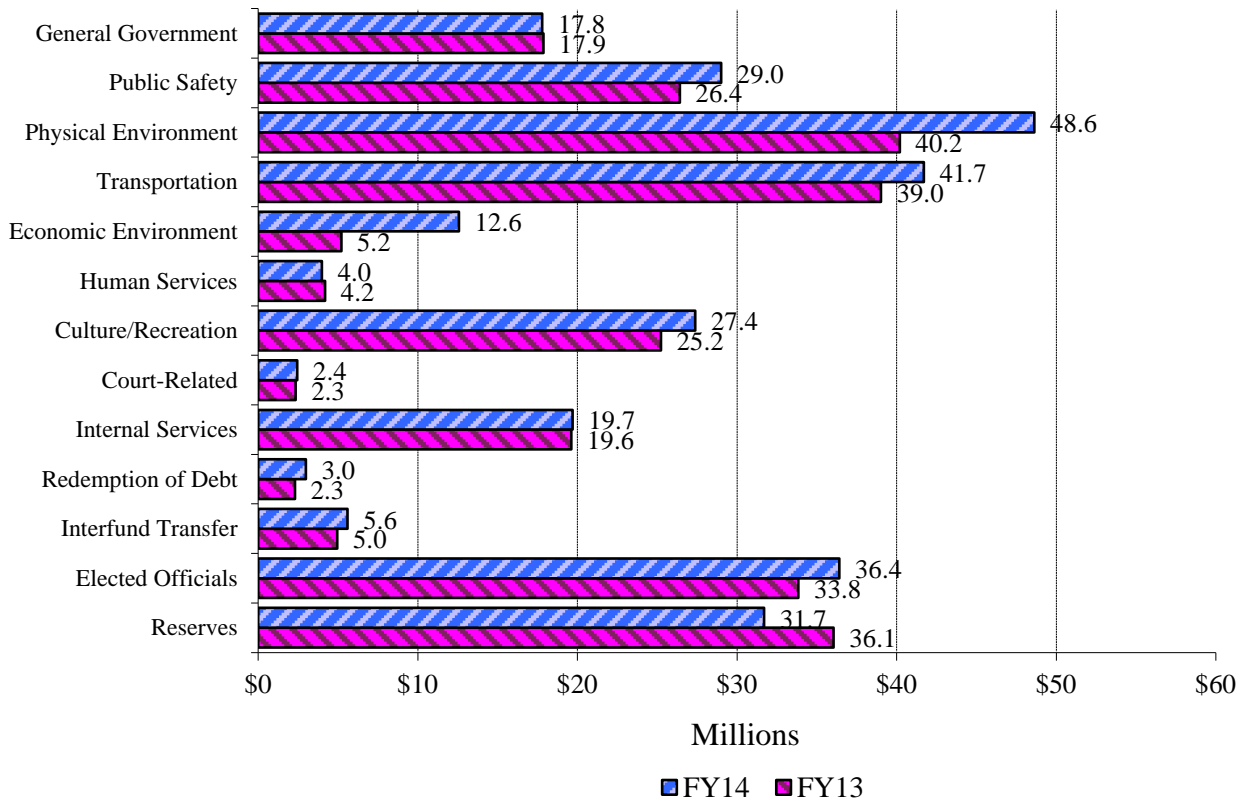
Ad Valorem Tax by Fund Type
\$46,838,086



OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2013-2014
EXPENDITURE OVERVIEW BY FUND

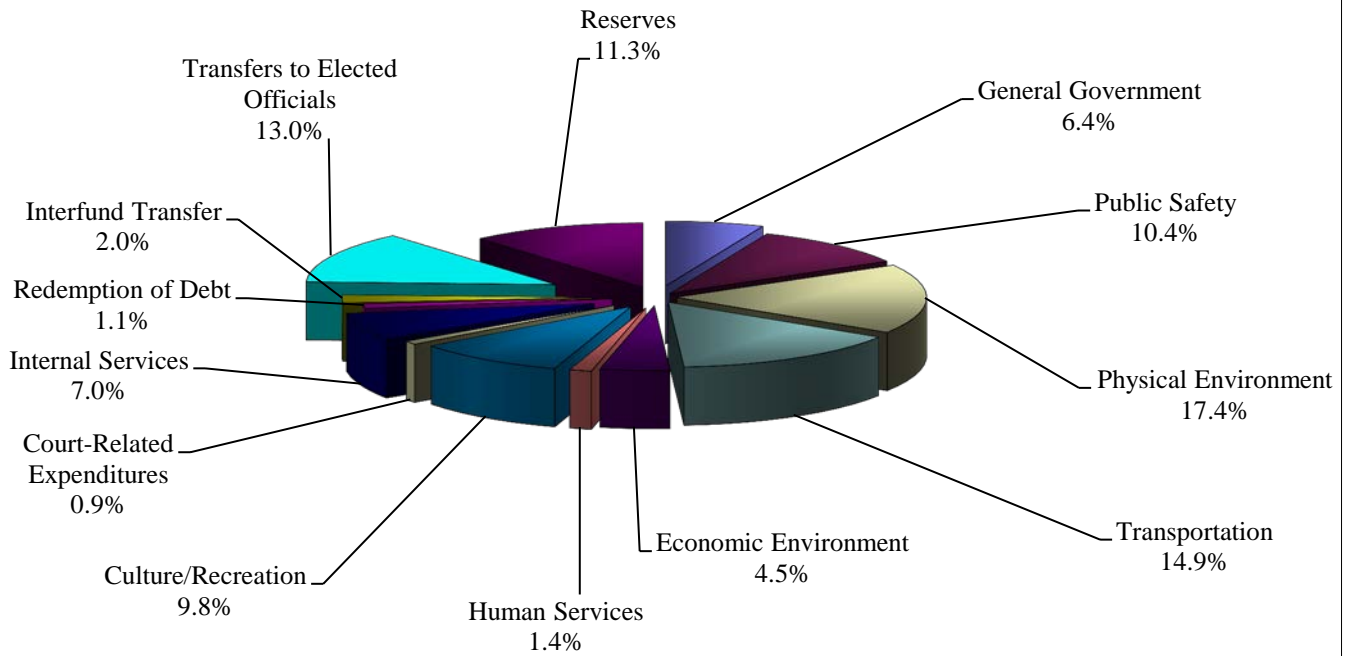
EXPENDITURES/EXPENSES	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
General Government	\$14,392,069		\$190,750	\$3,215,000			\$17,797,819
Public Safety	\$15,674,531	\$3,546,600		\$587,000	\$9,190,424		\$28,998,555
Physical Environment	\$399,317	\$1,328,897			\$46,899,152		\$48,627,366
Transportation	\$315,775	\$9,147,909		\$14,042,500	\$18,199,500		\$41,705,684
Economic Environment	\$1,353,074	\$11,223,407					\$12,576,481
Human Services	\$3,332,896	\$648,435					\$3,981,331
Culture/Recreation	\$1,291,139	\$12,489,836		\$926,660	\$12,677,750		\$27,385,385
Court-Related Expenditures	\$607,801	\$1,839,982					\$2,447,783
Internal Services						\$19,693,416	\$19,693,416
Redemption of Debt			\$2,977,208				\$2,977,208
Total Expenditures/Expenses	<u>\$37,366,602</u>	<u>\$40,225,066</u>	<u>\$3,167,958</u>	<u>\$18,771,160</u>	<u>\$86,966,826</u>	<u>\$19,693,416</u>	<u>\$206,191,028</u>
Interfund Transfer		\$1,125,000	\$3,039,901			\$1,433,000	\$5,597,901
Transfers to Elected Officials	\$36,383,540	\$25,000					\$36,408,540
Reserves	<u>\$3,369,795</u>	<u>\$3,696,489</u>	<u>\$350,000</u>	<u>\$250,000</u>	<u>\$22,952,897</u>	<u>\$1,081,014</u>	<u>\$31,700,195</u>
Total Appropriated Expenditures and Reserves	<u><u>\$77,119,937</u></u>	<u><u>\$45,071,555</u></u>	<u><u>\$6,557,859</u></u>	<u><u>\$19,021,160</u></u>	<u><u>\$109,919,723</u></u>	<u><u>\$22,207,430</u></u>	<u><u>\$279,897,664</u></u>

Expenditures by Function Fiscal Year Comparison

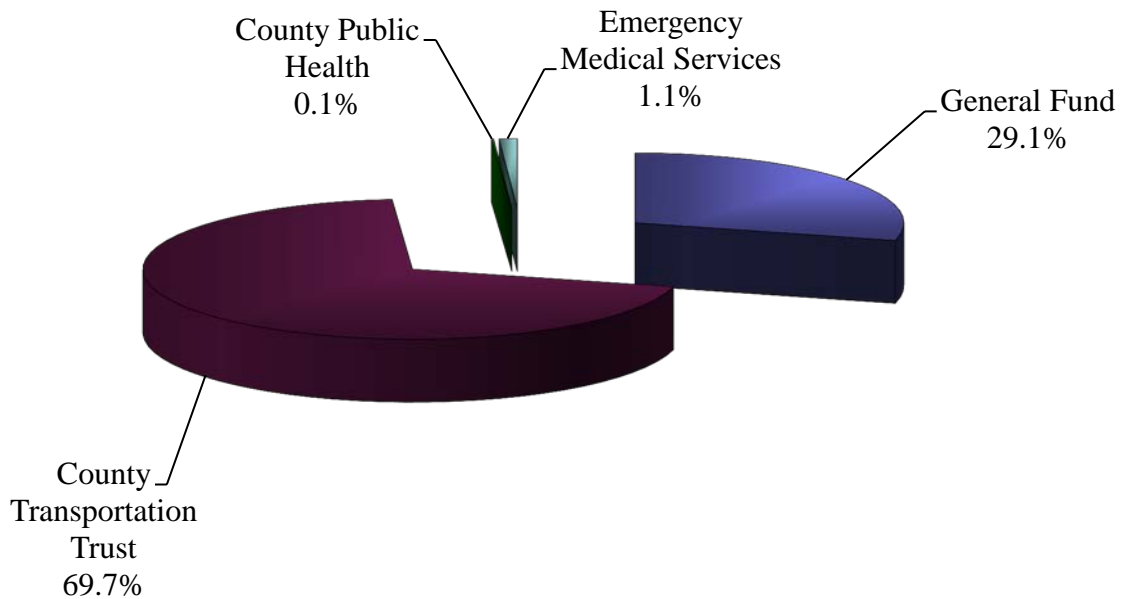


Description	FY13	FY14	% (+/-)
General Government	\$17,869,581	\$17,797,819	-0.4%
Public Safety	\$26,413,598	\$28,998,555	9.8%
Physical Environment	\$40,196,807	\$48,627,366	21.0%
Transportation	\$39,015,330	\$41,705,684	6.9%
Economic Environment	\$5,205,156	\$12,576,481	141.6%
Human Services	\$4,190,074	\$3,981,331	-5.0%
Culture/Recreation	\$25,236,408	\$27,385,385	8.5%
Court-Related Expenditures	\$2,336,232	\$2,447,783	4.8%
Internal Services	\$19,616,340	\$19,693,416	0.4%
Redemption of Debt	\$2,301,108	\$2,977,208	29.4%
Interfund Transfer	\$4,958,815	\$5,597,901	12.9%
Transfers to Elected Officials	\$33,846,814	\$36,408,540	7.6%
Reserves	\$36,055,700	\$31,700,195	-12.1%
Total	\$257,241,963	\$279,897,664	8.8%

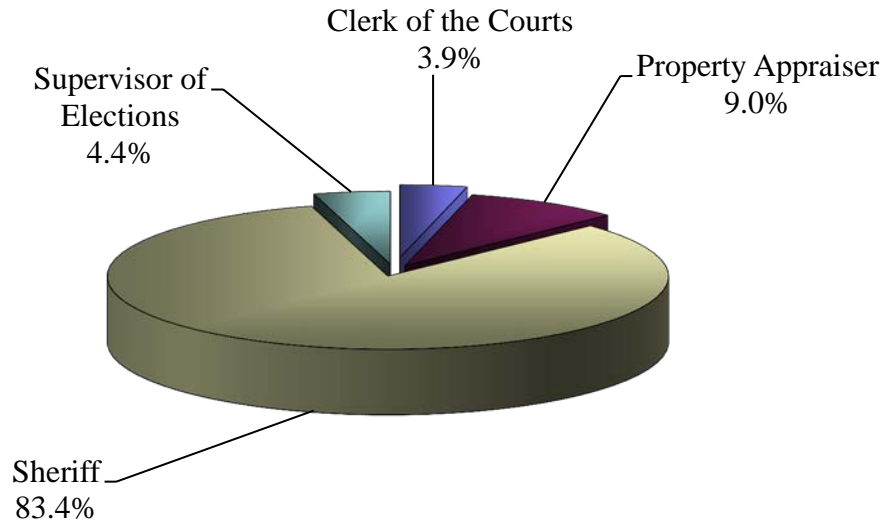
Expenditures by Function \$279,897,664



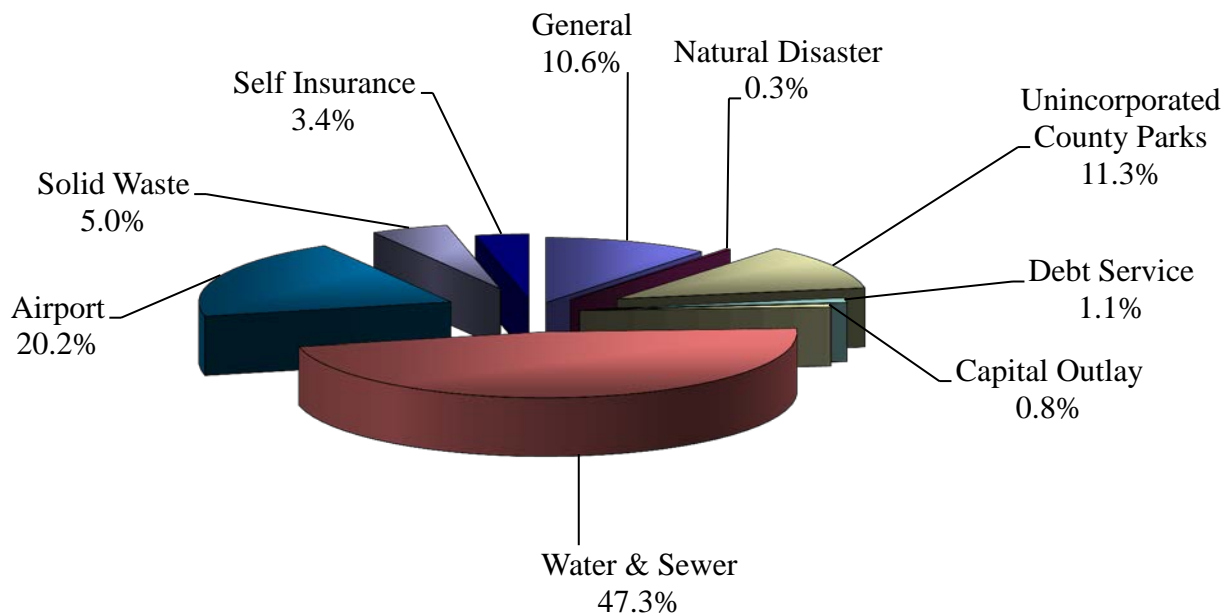
Debt Service Transfer-Out to Fund \$3,039,901



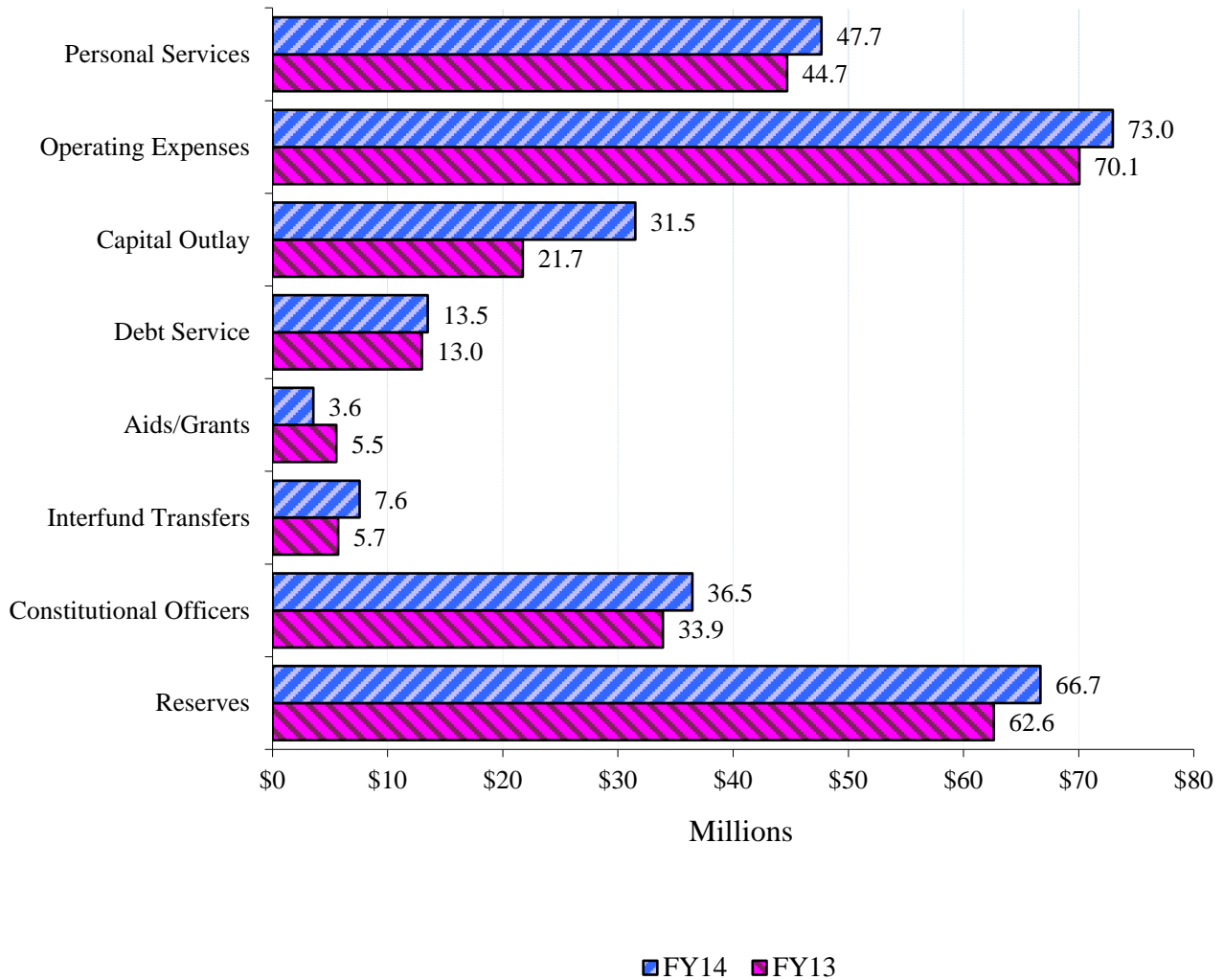
Elected Officials
\$36,453,790



Reserves by Funds Functionally
\$31,700,195

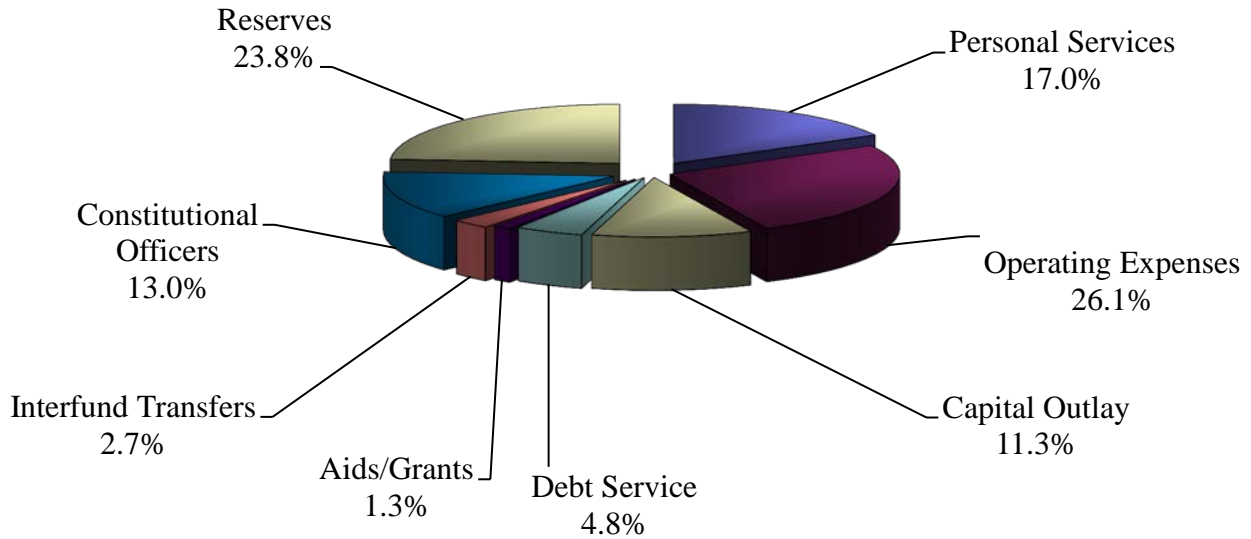


Expenditures by Activity Fiscal Year Comparison

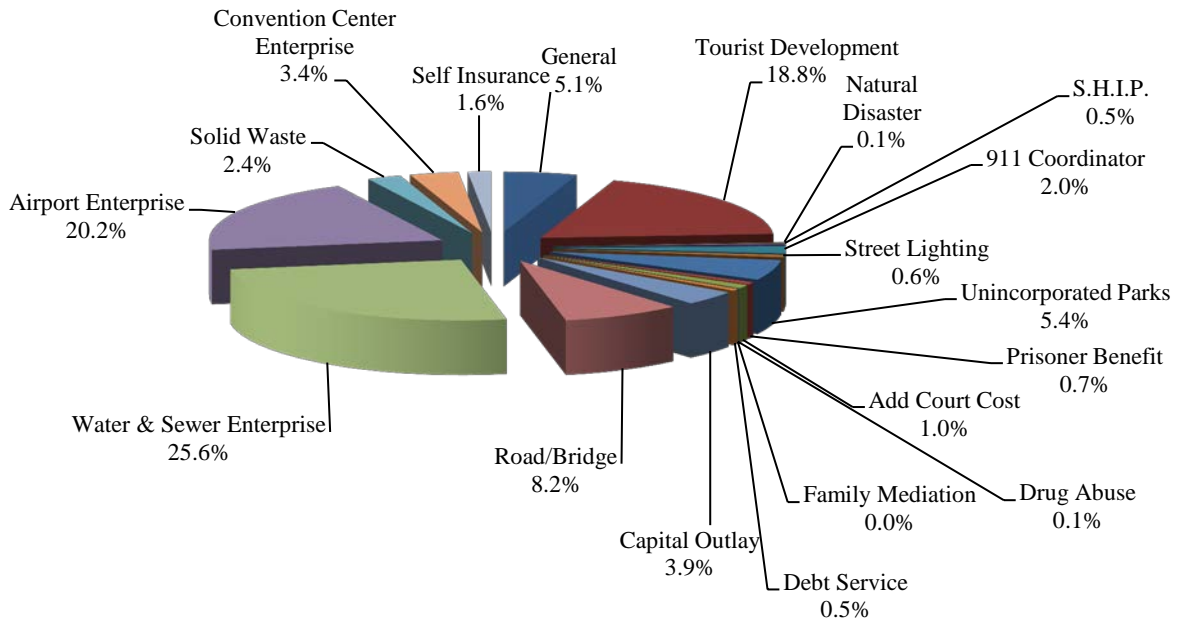


Description	FY13	FY14	% (+/-)
Personal Services	\$44,689,119	\$47,682,101	6.7%
Operating Expenses	\$70,066,935	\$72,974,107	4.1%
Capital Outlay	\$21,735,716	\$31,506,603	45.0%
Debt Service	\$12,978,946	\$13,487,955	3.9%
Aids/Grants	\$5,539,486	\$3,552,836	-35.9%
Interfund Transfers	\$5,696,441	\$7,555,880	32.6%
Constitutional Officers	\$33,912,814	\$36,453,790	7.5%
Reserves	62,622,506	66,684,392	6.5%
Total	\$257,241,963	\$279,897,664	8.8%

Expenditures by Activity \$279,897,664



Reserves by Fund Activities \$66,684,392



Constitutional Officers

	2013 Approved Budget	2014 Approved Budget	Budget Change	2013 Full-time Employees	2014 Full-time Employees	FTE Change
Board of County Commissioners	219,951,124	239,987,124	20,036,000	741	754	13
Clerk of Courts	1,261,964	1,406,319	144,355	15	16	1
Property Appraiser	2,998,207	3,277,365	279,158	39	40	1
Sheriff	27,980,890	30,098,890	2,118,000	328	375	47
Supervisor of Elections	1,580,753	1,600,966	20,213	15	15	0
Tax Collector	3,469,025	3,527,000	57,975	80	80	0
Total	<u>257,241,963</u>	<u>279,897,664</u>	<u>22,655,701</u>	<u>1,218</u>	<u>1,280</u>	<u>62</u>
Tax Collector Commissions	3,049,000	3,100,000	51,000			
Tax Collector Operating	<u>420,025</u>	<u>427,000</u>	<u>6,975</u>			
Board Funding	3,469,025	3,527,000	57,975			
Tax Collector Budget to DOR	5,706,613	5,907,332	200,719			