OKALOOSA COUNTY, FLORIDA
COUNTY OFFICIALS

<u>County Commissioners</u>

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

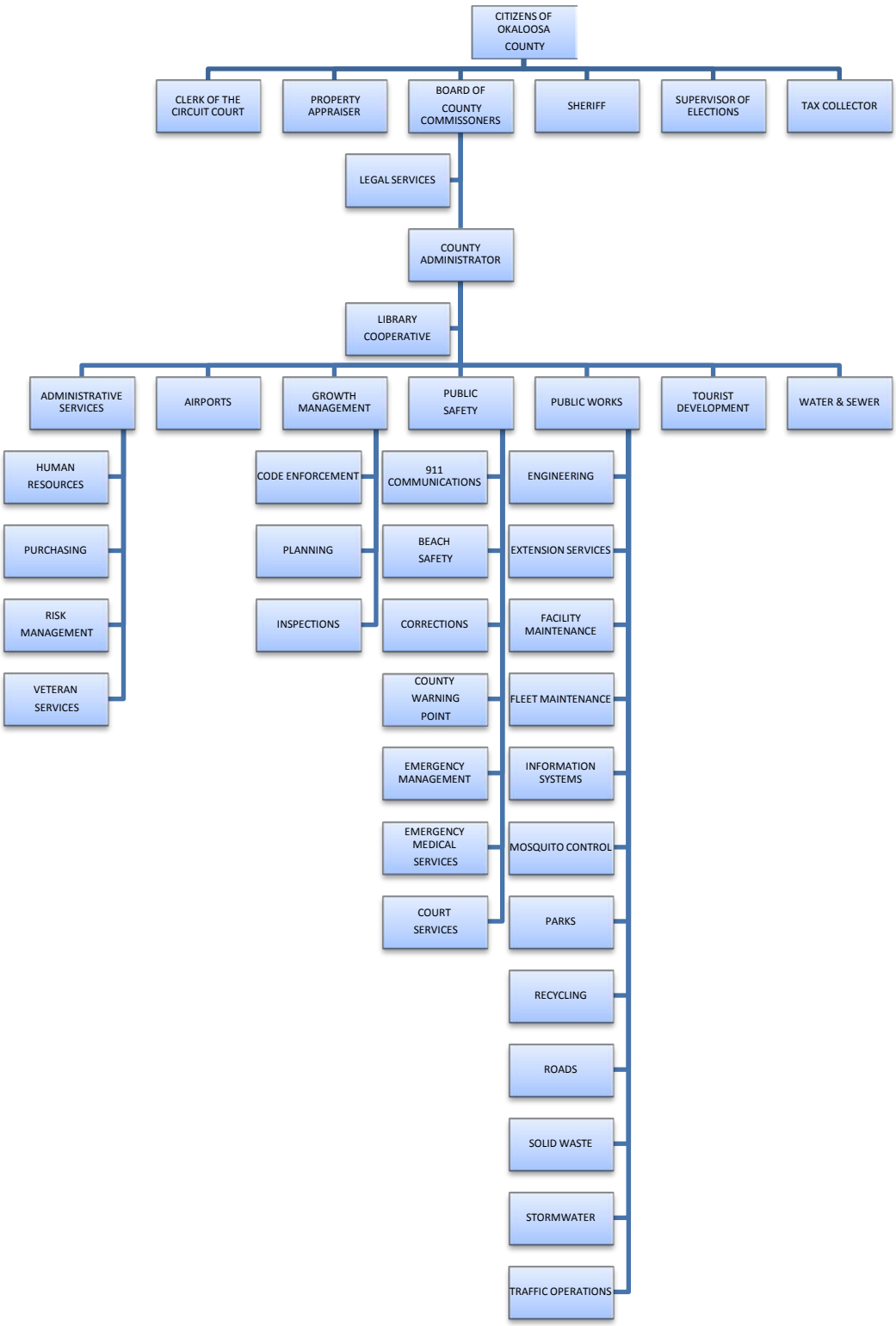
<u>Other Elected Officials</u>

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

<u>Other Officials</u>

Ernie Padgett	County Administrator
Greg Stewart	County Attorney

Board of County Commissioners
Okaloosa County, Florida
Fiscal Year 2015 Funds



MILLAGE PROCESS SCHEDULE
Fiscal Year 2015

	ACTION
July 1, 2014	Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
	Budget Officer submits tentative budget to the Board of County Commissioners (BCC)
July 14 - Aug 12	BCC conducts budget workshops and adjusts budgets as they deem necessary
By August 4, 2014	Taxing authorities advise the Property Appraiser of: (1) Prior year millage rate (2) Current year proposed millage rate (3) Current year rolled-back rate (4) Date, time, and meeting place of the tentative budget hearing
By August 24, 2014	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 4, 2014	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 9 - Sep 13	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget.
September 15, 2014	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, 2014	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

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 , County Health Department and Unincorporated County Parks.

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 County Health

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 2009 Sales Tax Revenue Bonds for the construction of the new judicial center complex, 2011 Revenue Bond to finance the Brackin Building purchase and 2013 private back loan for joint beach renourishment project.

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 (expense, including depreciation) of providing goods or services to the general public on a continuing basis be finance 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 and Emergency Medical Services enterprise activities.

Emergency Medical Services (EMS) Fund - This is an enterprise fund which accounts for the provisions of emergency medical services to Okaloosa residents as well as county visitors. It is funded through user charges and ad valorem tax evenues 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 it's Self Insurance and Fleet Maintenance programs as 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 roll-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 4, 2014 in Crestview and September 15, 2014 in Fort Walton Beach to receive public input regarding proposed budgets and to explain reasons for increases.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

F.S.S.	ACTION
129.01(1)	A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1).
129.03(1)	Property Appraiser certification by July 1, pursuant to s. 200.065.
129.03(2)	On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year.
129.03(3)	The county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the next fiscal year, shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and
129.03(3)(a)	The board of county commissioners shall receive and examine the tentative budget for each fund and, subject to the notice and hearing requirements of s. 200.065, shall require such changes to be made as it deems necessary, provided the budget remains in balance.
129.03(3)(b)	The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county, or by posting at the courthouse door if there is no such newspaper, and the advertisement must appear adjacent to the advertisement required pursuant to s. 200.065.
129.03(3)(c)	The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065.
195.087(1)(a)	On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

195.087(1)(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d

195.087(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners.

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 The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year

200.065(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing

200.065(2)(a) Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of

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 to 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 of value each taxing authority shall advise the property appraiser

(1) Proposed millage rate
(2) Rolled-Back Rate
(3) 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 the tentative budget as deemed appropriate.
(2) Adopt the amended tentative budget.
(3) Recomputed proposed millage and publicly announce percent, if any, by which the recomputed proposed millage exceeds the rolled-back rate.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

200.065(2)(d) Within 15 days of the meeting adopting the tentative budget, (2)(c), the Board will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3)). 2 days nor more than 5 days after advertisement, the final hearing will be held.

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 milllage 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 that 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 revenue 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) Board 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 deceased assessments and denied exemptions.

Millage

County-Wide Gross Certified Taxable Value	$14,389,405,767	
Unincorporated MSTU Gross Certified Taxable Value	$6,838,300,016	
Current Millage Rate	$3.4308	per $1000
Proposed Millage Rate	$3.4308	per $1000
Rolled-Back Rate (County-Wide)	$3.3244	per $1000
Rolled-Back Rate (Aggregate)	$3.4095	per $1000
Prior Year Maximum Millage Limitation	$5.4016	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

FUND	MILLAGE		TAXES @ 96%
General	3.2792	per $1000	45,297,825
County Public Health Unit	0.0430		594,661
Emergency Medical Services Enterprise	0.1086		1,500,000
Total County-Wide Millage	$3.4308	per $1000	
Total County-Wide Taxes			$47,392,486

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	$0.2990	per $1000	$1,962,866
Aggregate Millage Rate	$3.5729	per $1000	
Total County & Non County-Wide Taxes			$49,355,352

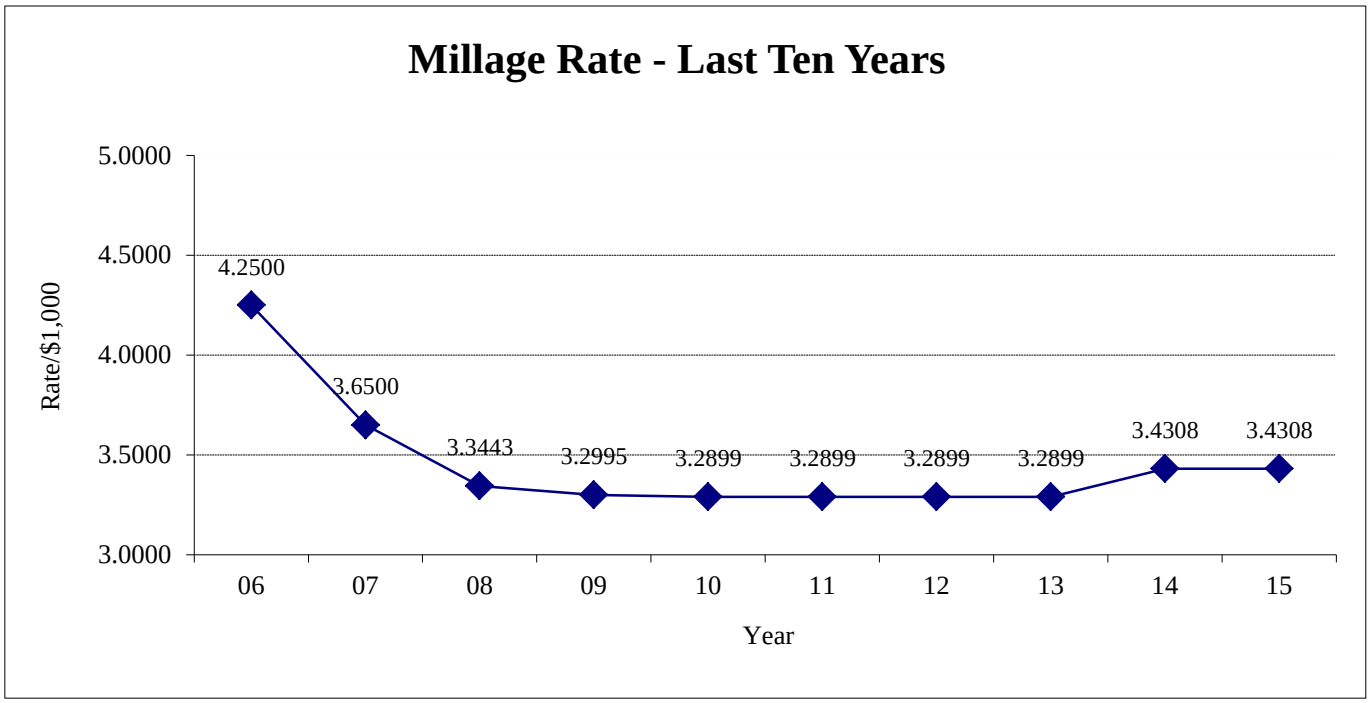
Prior Year Millage Rates

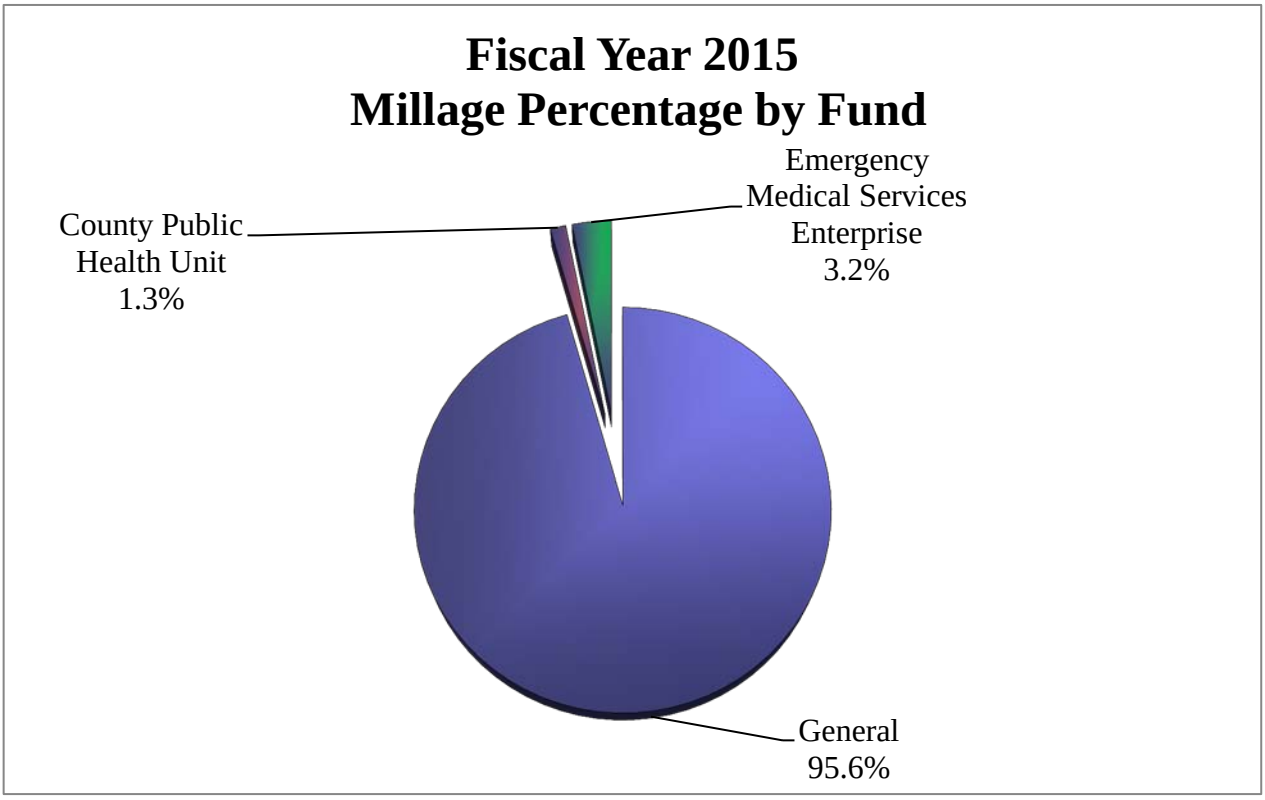
Fund	MILLAGE		TAXES @ 96%
General	3.3001	per $1000	$43,794,626
County Public Health Unit	0.0478		$634,435
Emergency Medical Services Enterprise	0.0829		$1,100,000
Totals - Prior Year	$3.4308	per $1000	$45,529,061

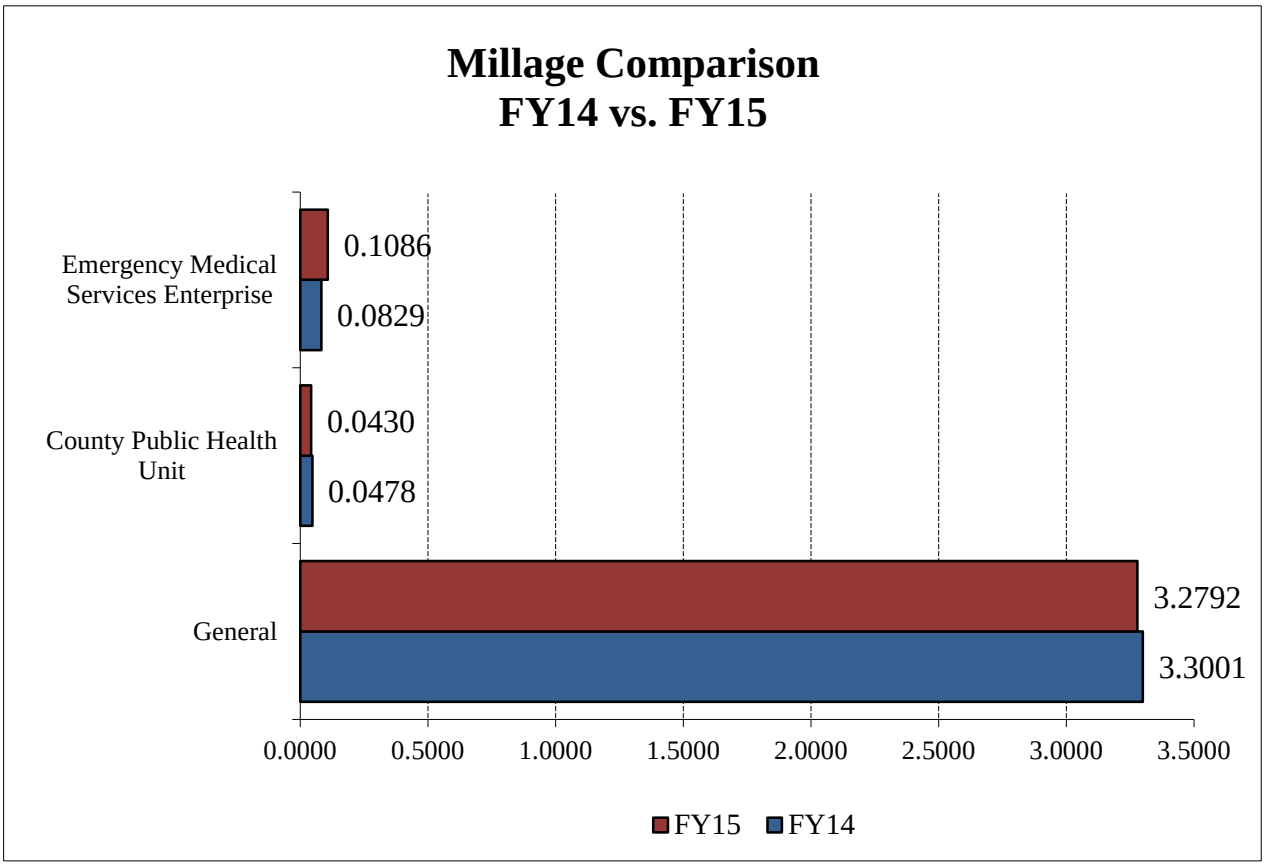
Millage - Last Ten Years

FUND	FY06	FY07	FY08	FY09	FY10
General	1.8957	1.6449	1.5868	1.3802	1.3845
Fine & Forfeiture	1.8609	1.5519	1.5829	1.7748	1.7741
County Public Health Unit	0.0646	0.0547	0.0484	0.0520	0.0534
Capital Outlay	0.2386	0.2568	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.1902	0.1417	0.1262	0.0925	0.0779
Total County-Wide Levy	4.2500	3.6500	3.3443	3.2995	3.2899
Unincorporated MSTU	0.2085	0.2085	0.1888	0.1800	0.1800
Aggregate Millage Rate	4.3669	3.7417	3.4281	3.3802	3.3722

FUND	FY11	FY12	FY13	FY14	FY15
General	1.4546	3.1153	3.1393	3.3001	3.2792
Fine & Forfeiture	1.6724	0.0000	0.0000	0.0000	0.0000
County Public Health Unit	0.0578	0.0602	0.0516	0.0478	0.0430
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.1051	0.1144	0.0990	0.0829	0.1086
Total County-Wide Levy	3.2899	3.2899	3.2899	3.4308	3.4308
Unincorporated MSTU	0.1800	0.1800	0.1800	0.1800	0.2990
Aggregate Millage Rate	3.3735	3.3744	3.3755	3.5156	3.5729




Fiscal Year 2015
Millage Percentage by Fund
Emergency Medical Services Enterprise 3.2%
County Public Health Unit 1.3%
General 95.6%

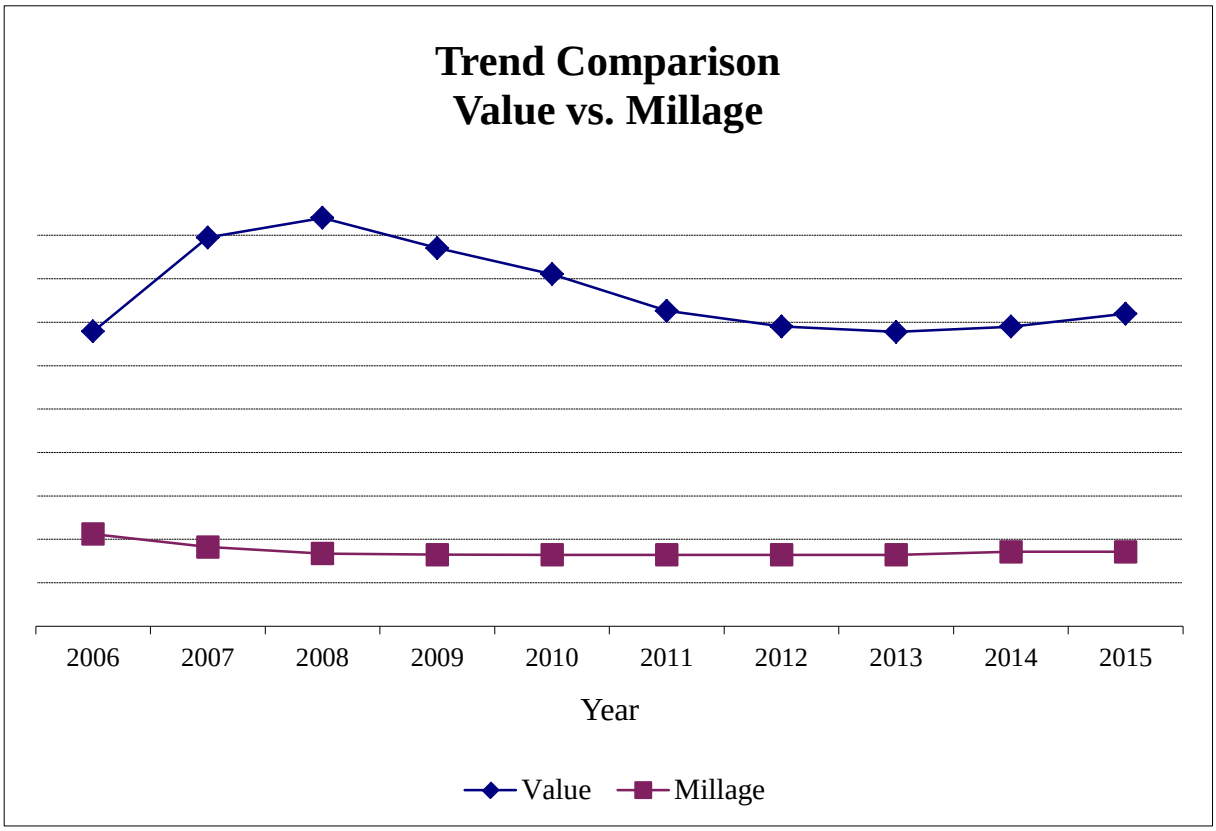

Millage Comparison
FY14 vs. FY15
Emergency Medical Services Enterprise
0.1086
0.0829
County Public Health Unit
0.0430
0.0478
General
3.2792
3.3001
0.0000
0.5000
1.0000
1.5000
2.0000
2.5000
3.0000
3.5000
FY15
FY14

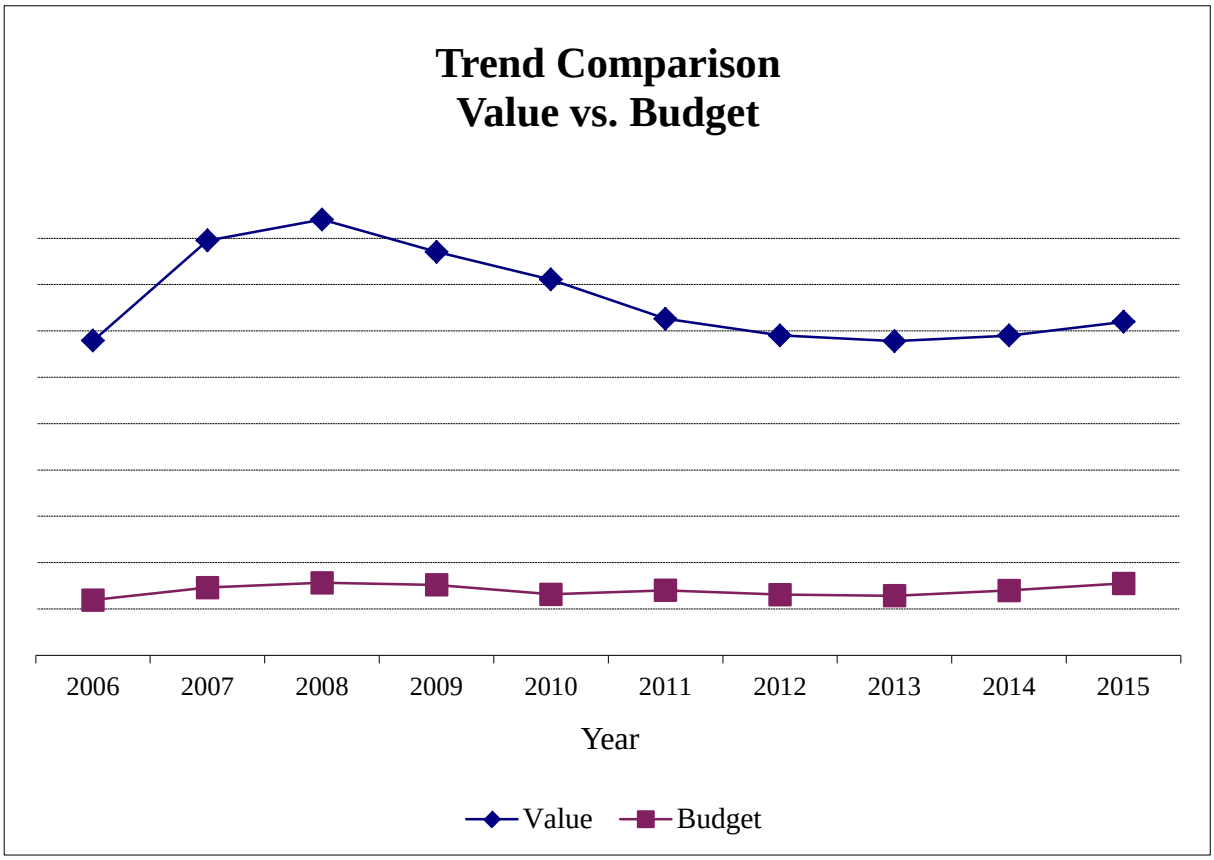
Property Value - Last Ten Years

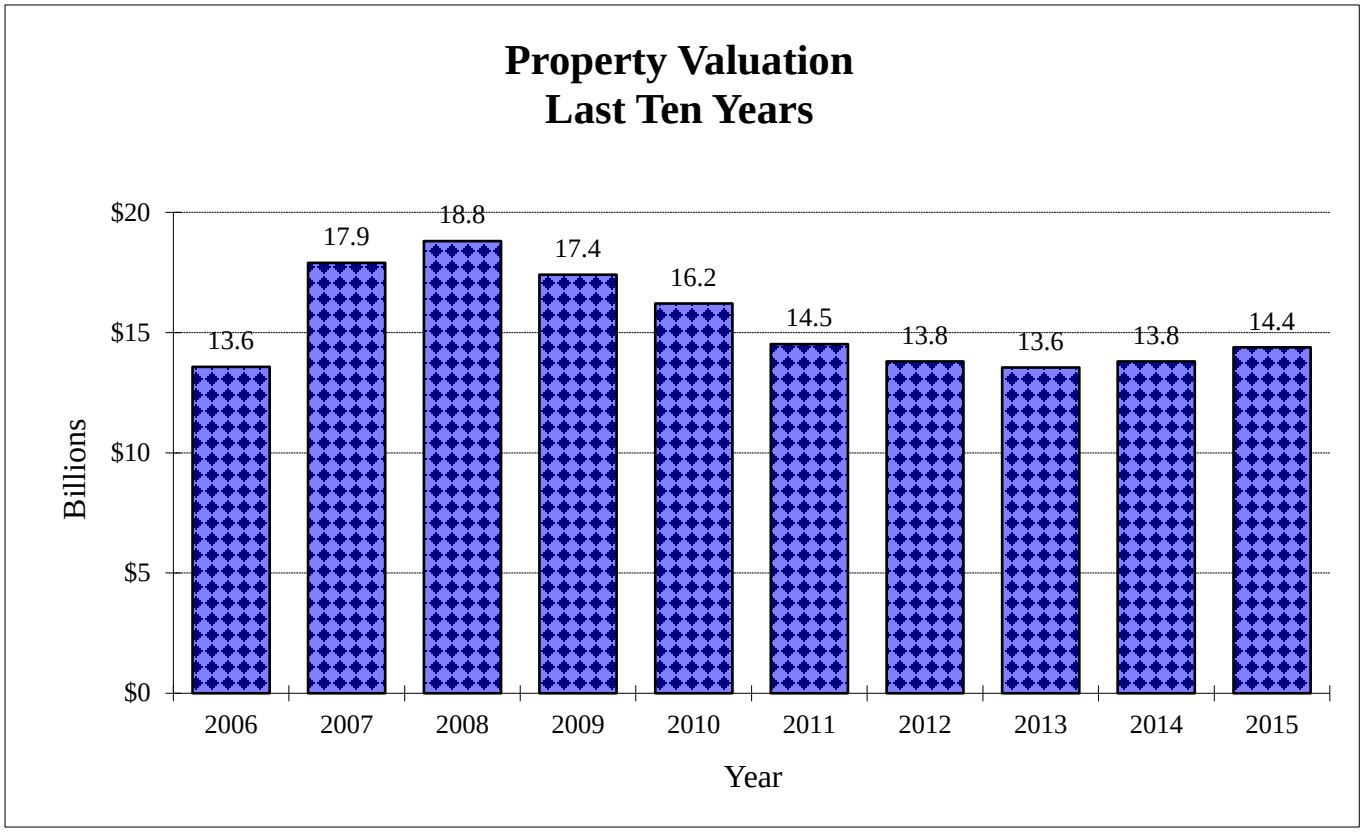
Year		Final Valuation	Millage		Taxes @ 95%	Total Budget
2006		$13,576,903,661	4.2500		$54,816,749	$238,388,812
2007		$17,899,368,086	3.6500		$62,066,059	$292,259,226
2008		$18,806,640,352	3.3443		$59,750,295	$313,172,524
2009		$17,410,630,993	3.2995		$54,574,058	$304,080,099
2010		$16,213,042,985	3.2899		$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		$13,795,170,133	3.4308	(2)	$45,435,331	$279,897,664
2015	(1)	$14,389,405,767	3.4308	(2)	$47,392,486	$310,010,770

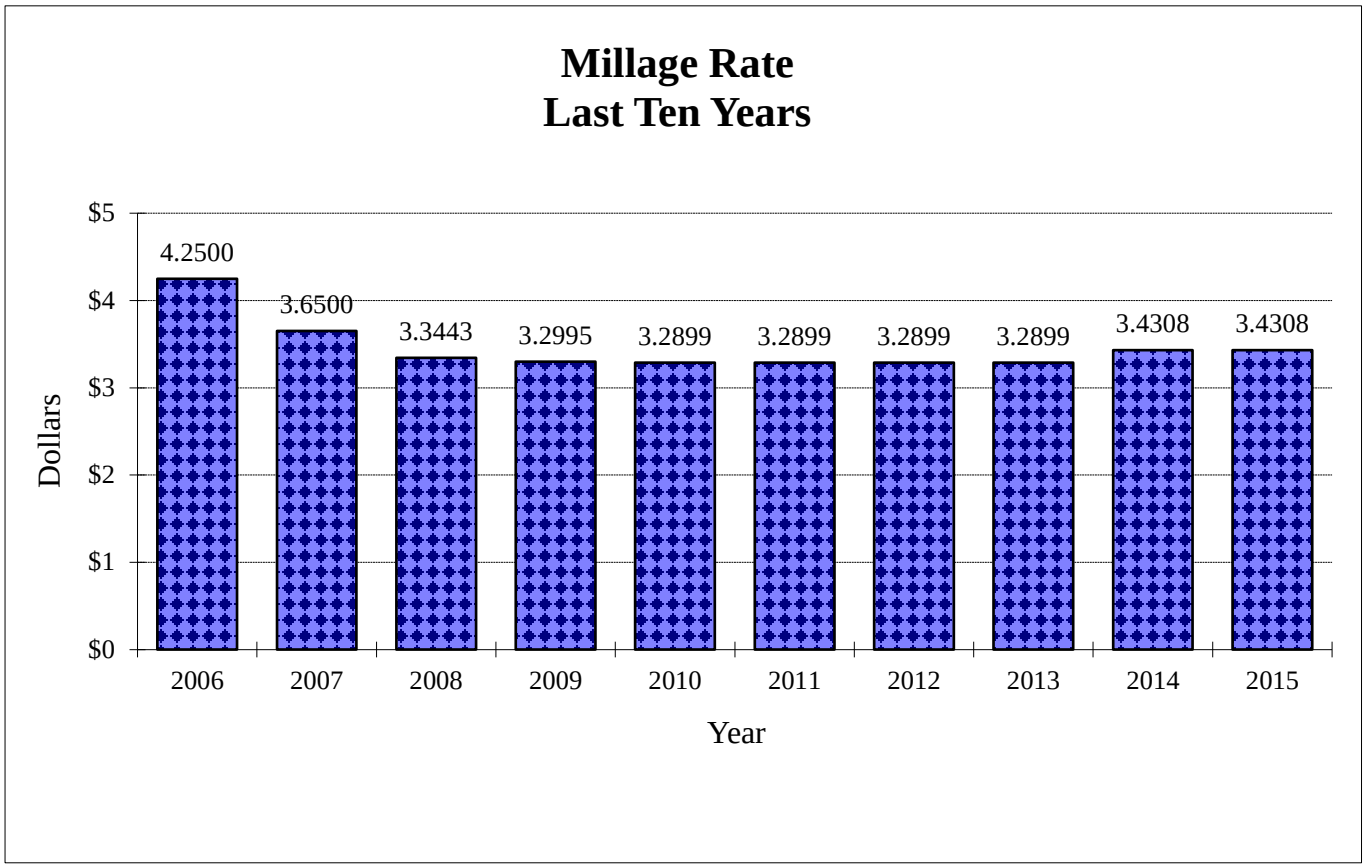
(1) Certified as of July 1, 2014.

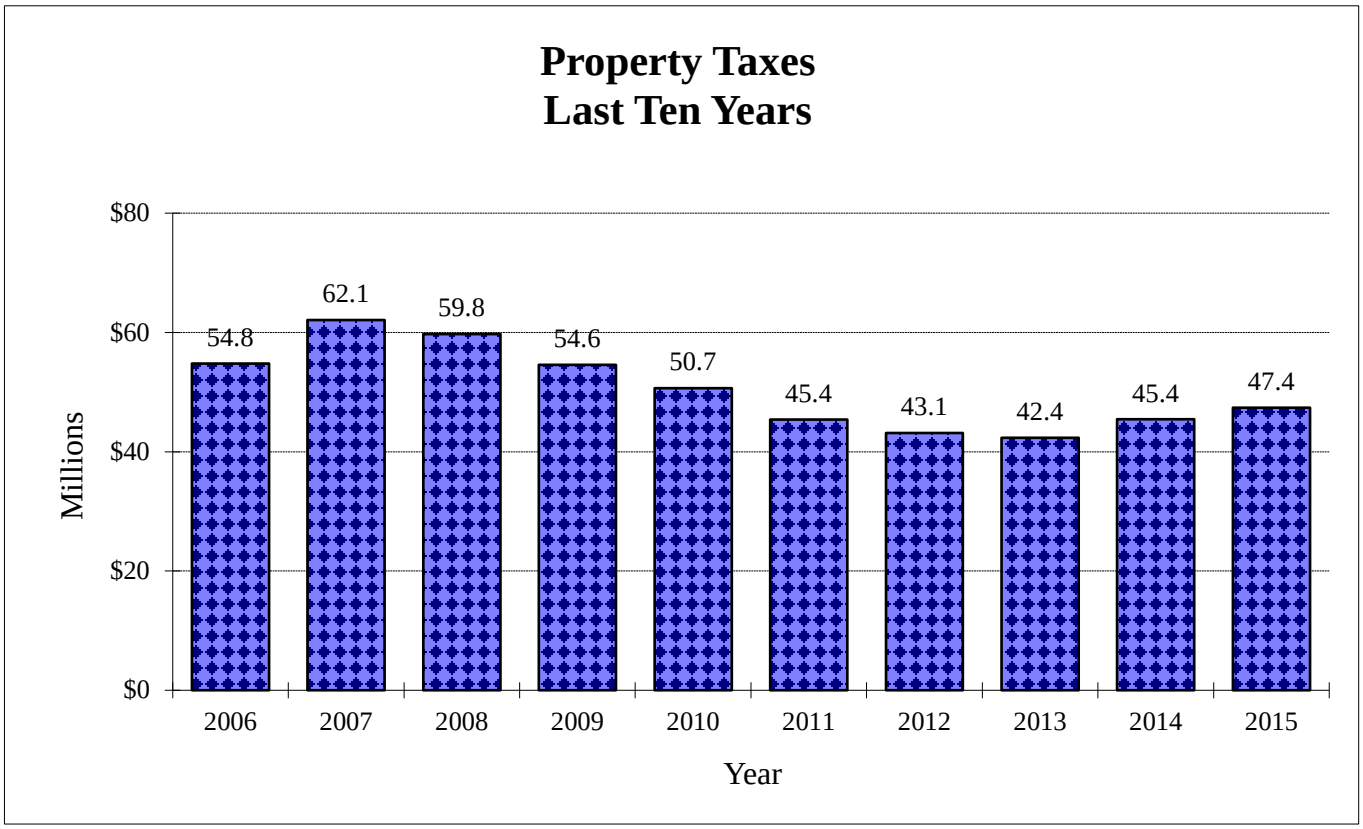
(2) Taxes at 96%

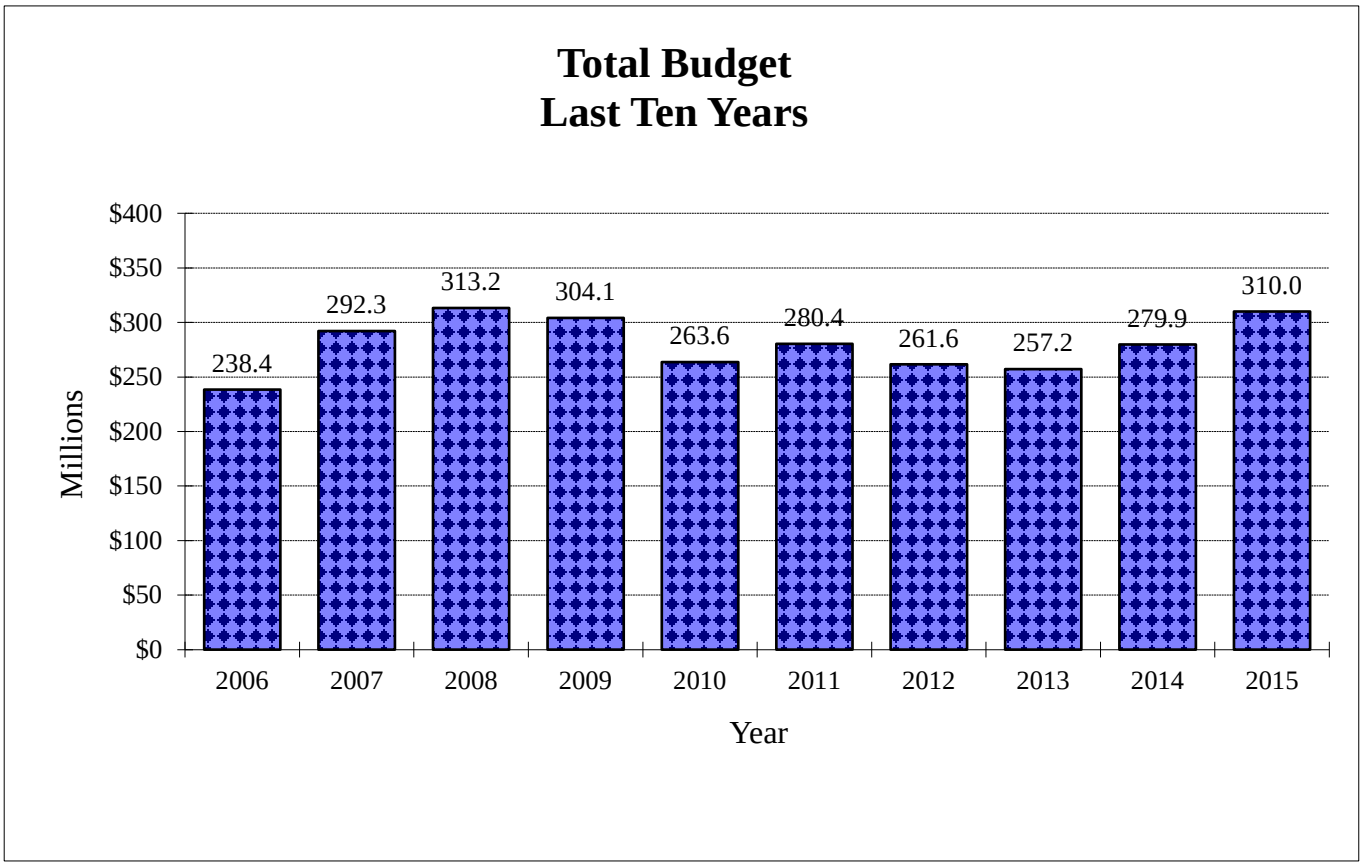

Trend Comparison
Value vs. Millage
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year
Value
Millage


Trend Comparison
Value vs. Budget
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year
Value
Budget


Property Valuation
Last Ten Years
$20
$15
$10
$5
$0
Billions
13.6
17.9
18.8
17.4
16.2
14.5
13.8
13.6
13.8
14.4
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year


Millage Rate
Last Ten Years
$5
$4
$3
$2
$1
$0
Dollars
4.2500
3.6500
3.3443
3.2995
3.2899
3.2899
3.2899
3.2899
3.4308
3.4308
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year


Property Taxes
Last Ten Years
$80
$60
$40
$20
$0
Millions
54.8
62.1
59.8
54.6
50.7
45.4
43.1
42.4
45.4
47.4
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year

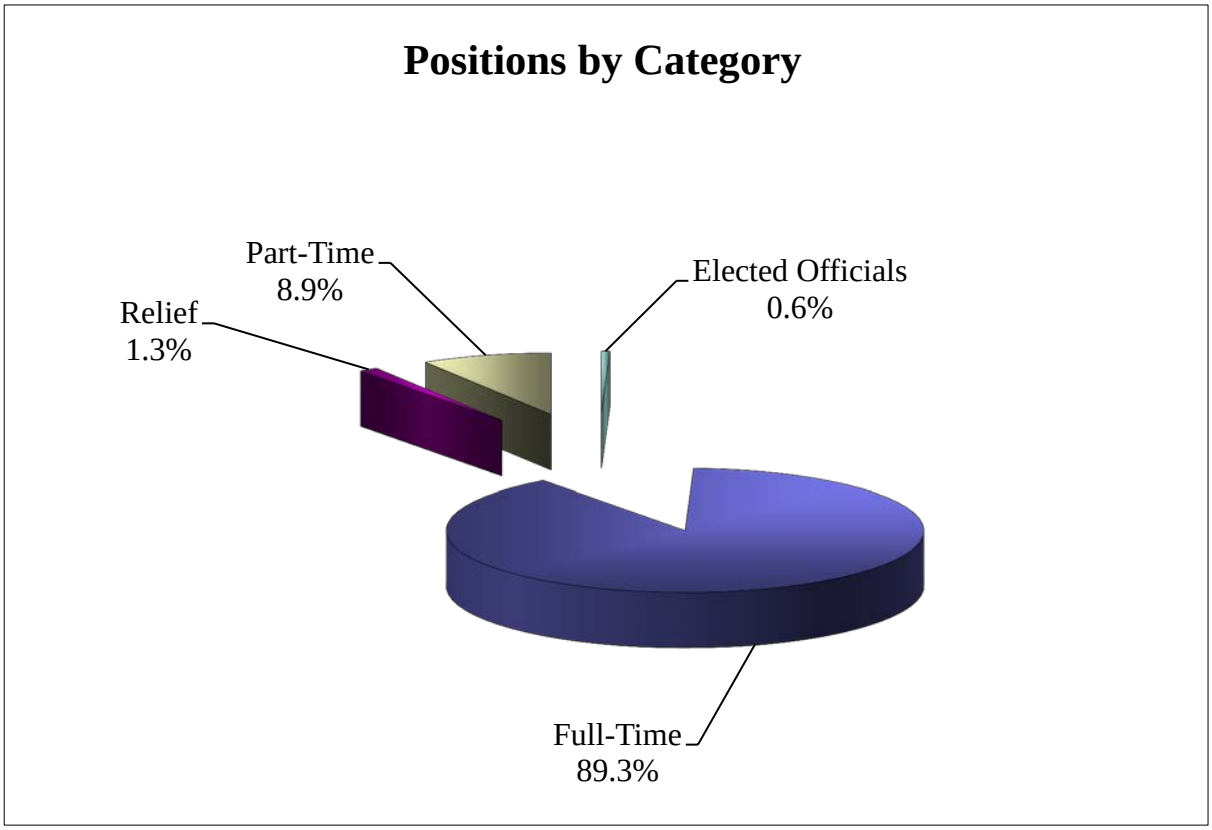

Total Budget
Last Ten Years
$400
$350
$300
$250
$200
$150
$100
$50
$0
Millions
238.4
292.3
313.2
304.1
263.6
280.4
261.6
257.2
279.9
310.0
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Year

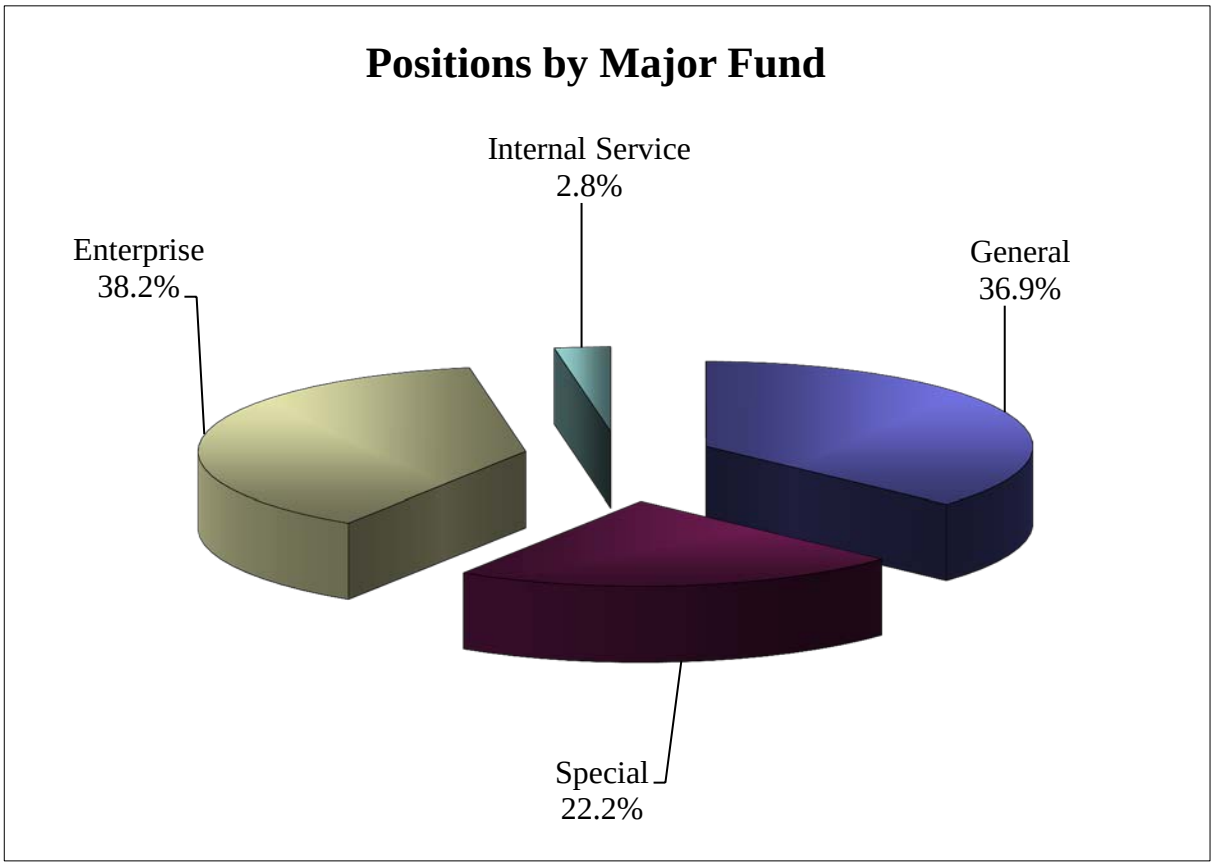
Human Resources Summary

Fund	Title	FY13	FY14	FY15	+/-
001	Board of County Commissioners	9	9	9	0
	County Administrator	4	5	4	(1)
	Purchasing	5	6	6	0
	Human Resources	7	8	8	0
	Legal Services	1	1	0	(1)
	Growth Management	11	11	11	0
	Geographical Information Systems	8	8	9	1
	Systems and Networking	7	7	7	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	44	44	48	4
	Emergency Management	3	3	3	0
	County Warning Point	16	16	16	0
	Code Enforcement	3	3	4	1
	Beach Safety	24	24	24	0
	Corrections	129	129	135	6
	Agriculture Extension	9	9	9	0
	Veterans Services	3	3	3	0
	Mosquito Control	8	8	8	0
	Library Cooperative	1	1	1	0
	Tourist District Parks	0	0	2	2
	Pretrial Services	3	4	4	0
	Growth Management - Grant	1	0	0	0
	FDLIS Cooperative - Grant	1	1	1	0
	Drug Court/Mental Health - Grant	4	4	4	0
	General Fund	306	309	321	12
101	Engineering	15	15	15	0
	Roads	95	95	94	(1)
	Traffic Signal Maintenance	5	5	5	0
	Stormwater Management	4	4	4	0
	Traffic Planner - Grant	1	1	1	0
104	5th TDT-Tourism Promotion	9	0	0	0
	2nd TDT-Administration	1	9	11	2
	3rd TDT-C.C. Promotions	2	5	5	0
	3rd TDT-C.C. Administration	19	21	23	2
	1st TDT-Beaches & Parks	1	2	2	0
108	911 Coordinator	5	6	6	0
115	Unincorporated County Parks	19	19	19	0
119	Prisoner Benefit	3	3	3	0
120	Judicial Innovations	5	4	4	0
	Law Library	1	1	1	0
122	Domestic Violence Trust	1	0	0	0
	Special Revenue Funds	186	190	193	3
411	Water & Sewer-Operating	119	121	124	3
421	Airport Administration	8	8	8	0
	Airport-Operating	14	14	12	(2)
	Airport Security	15	25	20	(5)
	Airport Operations Center	0	0	9	9
	Destin	2	2	2	0
	Bob Sikes	1	1	1	0

Human Resources Summary

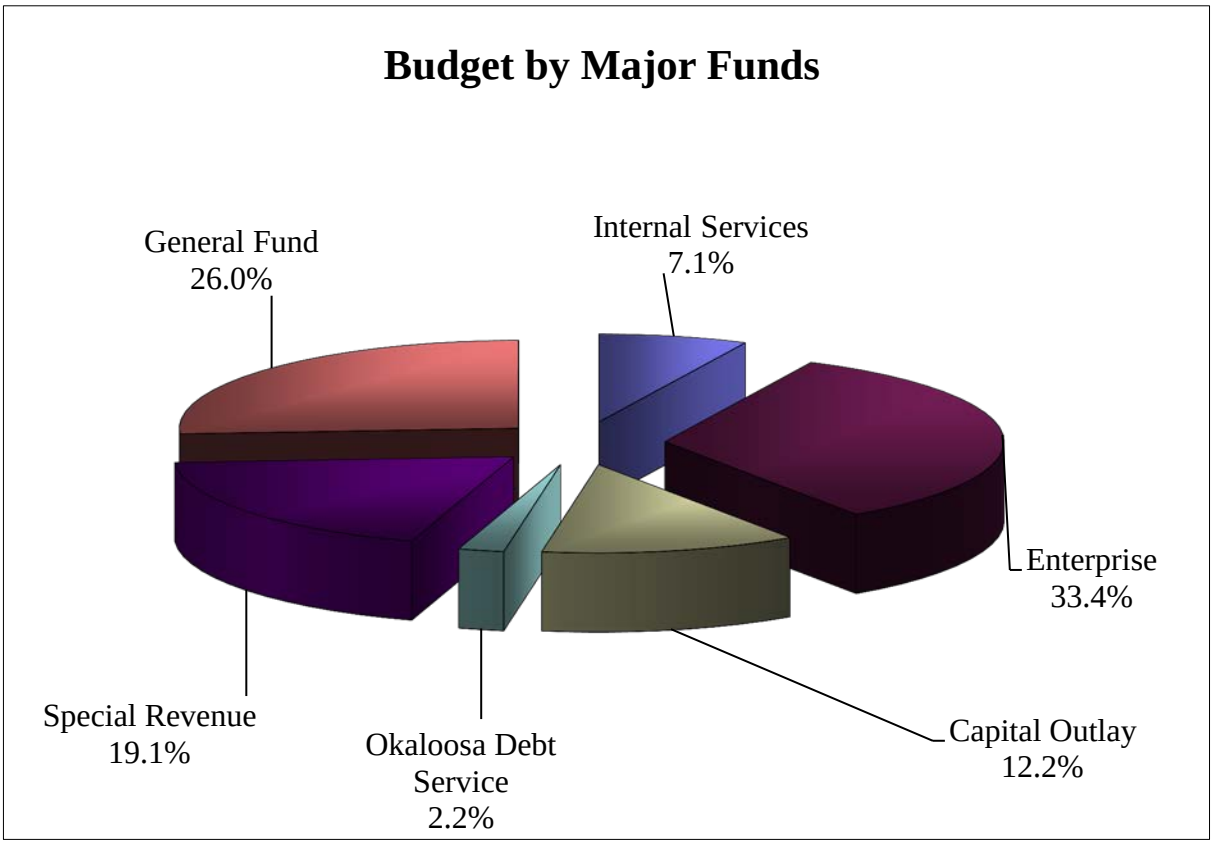
Fund	Title	FY13	FY14	FY15	+/-
430	Solid Waste	5	5	7	2
	Recycling	7	7	7	0
441	Inspection	12	12	12	0
450	Emergency Medical Services	111	111	130	19
		294	306	332	26
501	Risk Management	3	3	3	0
502	Fleet Operations	18	20	21	1
	Internal Service Funds	21	23	24	1
	GRAND TOTAL	807	828	870	42
	Elected Officials	5	5	5	0
	Full-time	736	749	777	28
	Part-time	9	7	11	4
	Relief	57	67	77	10
	Total	807	828	870	42

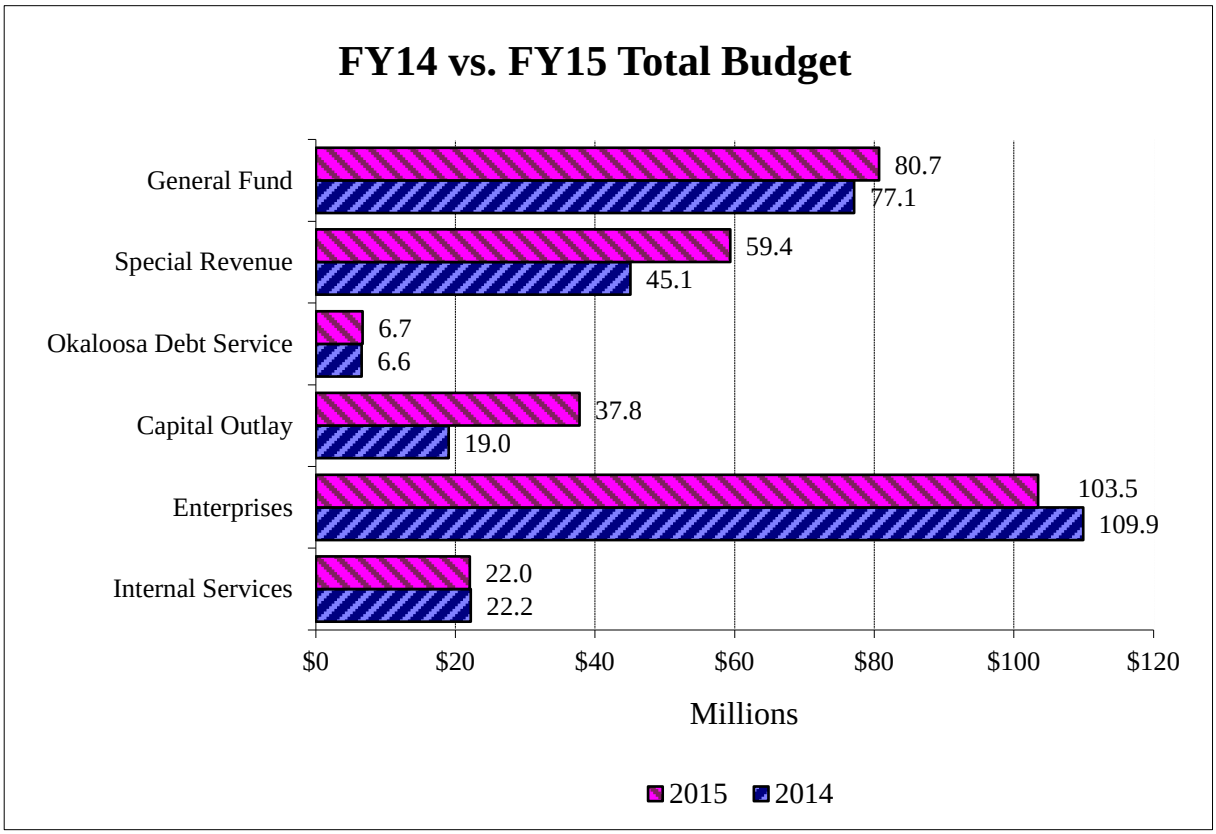

Positions by Category
Part-Time
8.9%
Elected Officials
0.6%
Relief
1.3%
Full-Time
89.3%


Positions by Major Fund
Internal Service
2.8%
Enterprise
38.2%
General
36.9%
Special
22.2%

Summary of Balances Revenues and Expenditures

Fund	Title	Approved 2013	Approved 2014	Approved 2015	$ Inc/(Dec)	% Inc/(Dec)
001	General Fund	$73,822,667	$77,119,937	$80,663,802	$3,543,865	4.6%
101	County Transportation Trust Fund	$9,035,127	$9,617,825	$10,437,555	$819,730	8.5%
104	Tourist Development Fund	$17,945,473	$21,290,000	$34,917,500	$13,627,500	64.0%
105	Natural Disaster Fund	$1,000,000	$100,000	$0	($100,000)	-100.0%
106	S.H.I.P. Fund	$400,000	$303,407	$306,925	$3,518	1.2%
108	E-911 Operations Fund	$2,165,700	$2,289,600	$1,964,600	($325,000)	-14.2%
109	Radio Communications Fund	$210,000	$131,000	$137,250	$6,250	4.8%
110	Law Enforcement Trust Fund	$25,000	$25,000	$20,000	($5,000)	-20.0%
111	Police Academy Fund	$155,750	$85,500	$35,450	($50,050)	-58.5%
112	County Public Health Fund	$676,599	$648,435	$601,661	($46,774)	-7.2%
113	M.S.B.U. Fund	$893,596	$858,981	$962,768	$103,787	12.1%
115	Unincorporated County Parks Fund	$5,693,425	$6,166,325	$6,654,366	$488,041	7.9%
119	Prisoner Benefit Fund	$738,500	$1,040,500	$1,115,500	$75,000	7.2%
120	Additional Court Cost Fund	$2,094,966	$2,111,477	$1,940,805	($170,672)	-8.1%
121	Drug Abuse Trust Fund	$75,000	$55,500	$50,000	($5,500)	-9.9%
122	Domestic Violence Trust Fund	$278,755	$257,505	$52,255	($205,250)	-79.7%
123	Traffic Education Fund	$66,000	$90,500	$160,000	$69,500	76.8%
201	Okaloosa Debt Service Fund	$5,462,648	$6,557,859	$6,713,226	$155,367	2.4%
301	Capital Outlay Construction Trust Fund	$4,999,685	$4,978,660	$23,500,000	$18,521,340	372.0%
302	Road/Bridge Construction Fund	$10,755,000	$14,042,500	$14,279,000	$236,500	1.7%
411	Water & Sewer Enterprise Fund	$46,915,648	$53,878,048	$60,940,755	$7,062,707	13.1%
421	Airport Enterprise Fund	$27,392,642	$24,597,001	$24,016,330	($580,671)	-2.4%
430	Solid Waste Enterprise Fund	$7,825,500	$9,576,500	$8,576,000	($1,000,500)	-10.4%
441	Inspection Enterprise Fund	$1,359,284	$1,460,815	$1,615,916	$155,101	10.6%
450	Emergency Medical Service Enterprise Fund	$7,080,364	$7,729,609	$8,303,304	$573,695	7.4%
460	Convention Center Enterprise Fund	$9,521,625	$12,677,750	$0	($12,677,750)	-100.0%
501	Self Insurance Fund	$14,927,768	$16,078,695	$15,751,817	($326,878)	-2.0%
502	Garage Services Fund	$5,725,241	$6,128,735	$6,293,985	$165,250	2.7%
	TOTAL	$257,241,963	$279,897,664	$310,010,770	$30,113,106	10.8%


Budget by Major Funds
General Fund
26.0%
Internal Services
7.1%
Enterprise
33.4%
Capital Outlay
12.2%
Okaloosa Debt
Service
2.2%
Special Revenue
19.1%


FY14 vs. FY15 Total Budget
General Fund
80.7
77.1
Special Revenue
59.4
45.1
Okaloosa Debt Service
6.7
6.6
Capital Outlay
37.8
19.0
Enterprises
103.5
109.9
Internal Services
22.0
22.2
$0
$20
$40
$60
$80
$100
$120
Millions
2015
2014

Revenue Department Budgets

Fund	Dept	Title		FY14	FY15	+/-	%
001	0100R	General Revenue		$71,072,429	$74,465,066	$3,392,637	4.8%
	0103R	Purchasing		$10,100	$25,000	$14,900	147.5%
	0108R	Planning		$60,000	$73,700	$13,700	22.8%
	0111R	Information Systems		$320,235	$331,320	$11,085	3.5%
	0112R	Facilities Maintenance		$83,600	$90,200	$6,600	7.9%
	0122R	County Warning Point		$102,220	$96,500	($5,720)	-5.6%
	0124R	Code Enforcement		$36,808	$36,808	$0	0.0%
	0125R	Beach Safety		$551,536	$519,157	($32,379)	-5.9%
	0126R	Corrections		$706,650	$540,400	($166,250)	-23.5%
	0127R	Medical Examiner		$0	$16,315	$16,315	NA
	0130R	Agriculture Extension		$6,000	$7,139	$1,139	19.0%
	0141R	Community Transit		$15,000	$0	($15,000)	-100.0%
	0170R	County Parks		$503,482	$28,000	($475,482)	-94.4%
	0171R	Library Cooperative		$605,001	$565,001	($40,000)	-6.6%
	0175R	Tourist District Parks		$0	$828,178	$828,178	NA
	0183R	Sheriff		$2,815,953	$2,815,953	$0	0.0%
	0610R	Pretrial Services		$21,000	$25,000	$4,000	19.0%
	701291R	FDCF MH & DCCM		$161,765	$156,524	($5,241)	-3.2%
	701371R	State Aid Library (12)		$48,158	$43,541	($4,617)	-9.6%
			TOTAL	$77,119,937	$80,663,802	$3,543,865	4.6%
101	1000R	County Transportation Trust Fund		$8,200,279	$8,281,491	$81,212	1.0%
	1004R	Stormwater Management		$1,326,145	$2,063,708	$737,563	55.6%
	71901R	DOT Traffic Signalization (09)		$91,401	$92,356	$955	1.0%
			TOTAL	$9,617,825	$10,437,555	$819,730	8.5%
104	1151R	5th TDT		$5,960,000	$6,237,500	$277,500	4.7%
	1152R	2nd TDT		$4,960,000	$5,427,500	$467,500	9.4%
	1173R	3rd TDT		$6,222,750	$5,376,000	($846,750)	-13.6%
	1175R	1st TDT		$10,020,000	$9,760,500	($259,500)	-2.6%
	1176R	Special Assessment		$350,000	$356,000	$6,000	1.7%
	1179R	4th TDT		$6,455,000	$7,760,000	$1,305,000	20.2%
			TOTAL	$33,967,750	$34,917,500	$949,750	2.8%
105	1200R	Natural Disaster		$100,000	$0	($100,000)	-100.0%
			TOTAL	$100,000	$0	($100,000)	-100.0%
106	1351R	E.J.M. Aerospace		$303,407	$306,925	$3,518	1.2%
			TOTAL	$303,407	$306,925	$3,518	1.2%
108	1401R	9-1-1 Coordinator		$2,289,600	$1,964,600	($325,000)	-14.2%
			TOTAL	$2,289,600	$1,964,600	($325,000)	-14.2%
109	1021R	Radio Communications Program		$131,000	$137,250	$6,250	4.8%
			TOTAL	$131,000	$137,250	$6,250	4.8%
110	1022R	Law Enforcement Trust		$25,000	$20,000	($5,000)	-20.0%
			TOTAL	$25,000	$20,000	($5,000)	-20.0%
111	1023R	Policy Academy		$85,500	$35,450	($50,050)	-58.5%
			TOTAL	$85,500	$35,450	($50,050)	-58.5%
112	1550R	County Health Department		$648,435	$601,661	($46,774)	-7.2%
			TOTAL	$648,435	$601,661	($46,774)	-7.2%

Revenue Department Budgets

Fund	Dept	Title	FY14	FY15	+/-	%
113	1601R	Tanglewood MSBU	$27,509	$23,378	($4,131)	-15.0%
	1602R	Island Lights MSBU	$245,550	$266,156	$20,606	8.4%
	1603R	Northgate MSBU	$18,398	$20,291	$1,893	10.3%
	1604R	Chateauguay II MSBU	$1,388	$2,354	$966	69.6%
	1605R	Gable Estates MSBU	$2,312	$2,723	$411	17.8%
	1606R	Valencia Arms MSBU	$10,184	$11,426	$1,242	12.2%
	1607R	Colony Estates MSBU	$5,168	$5,929	$761	14.7%
	1608R	Hidden Trails MSBU	$6,304	$6,092	($212)	-3.4%
	1609R	Lafitte Crescent MSBU	$2,632	$2,581	($51)	-1.9%
	1610R	McFarland MSBU	$4,768	$5,560	$792	16.6%
	1611R	Sylvania Heights MSBU	$11,307	$12,687	$1,380	12.2%
	1612R	Willow Bend MSBU	$643	$1,002	$359	55.8%
	1613R	Lake Point MSBU	$7,281	$6,380	($901)	-12.4%
	1614R	Coventry Park MSBU	$3,392	$2,839	($553)	-16.3%
	1615R	Donlabrook MSBU	$2,516	$3,046	$530	21.1%
	1616R	Emerald Point MSBU	$4,632	$4,092	($540)	-11.7%
	1617R	Brookwood MSBU	$1,188	$1,389	$201	16.9%
	1618R	Bristol Park MSBU	$665	$785	$120	18.0%
	1619R	Hidden Trails II MSBU	$2,441	$2,392	($49)	-2.0%
	1620R	Forest Cove MSBU	$2,357	$2,252	($105)	-4.5%
	1621R	Sandy Ridge MSBU	$1,579	$1,852	$273	17.3%
	1622R	Cherokee Bend MSBU	$1,953	$2,005	$52	2.7%
	1623R	Lake Point II MSBU	$5,961	$5,508	($453)	-7.6%
	1624R	Hidden Trails 6 MSBU	$1,015	$1,279	$264	26.0%
	1625R	Lawton Court MSBU	$1,960	$1,828	($132)	-6.7%
	1626R	Mills Landing MSBU	$3,166	$3,915	$749	23.7%
	1627R	Rush Park West MSBU	$5,718	$5,677	($41)	-0.7%
	1628R	High Grove Plantation MSBU	$507	$676	$169	33.3%
	1629R	Victoria Park MSBU	$3,568	$3,598	$30	0.8%
	1630R	Lake Charleston MSBU	$1,258	$1,197	($61)	-4.8%
	1631R	Rocky Bayou MSBU	$21,001	$21,697	$696	3.3%
	1632R	Old Town MSBU	$5,055	$5,564	$509	10.1%
	1633R	Rosebud Plantation MSBU	$1,428	$1,381	($47)	-3.3%
	1634R	Oakwood Townhomes MSBU	$2,109	$2,241	$132	6.3%
	1635R	Hunter's Run MSBU	$10,764	$10,731	($33)	-0.3%
	1636R	Bent Tree MSBU	$18,139	$20,607	$2,468	13.6%
	1637R	Whitrock Village MSBU	$3,197	$3,443	$246	7.7%
	1638R	Emerald Village MSBU	$3,810	$3,525	($285)	-7.5%
	1639R	Glenwood Court MSBU	$404	$464	$60	14.9%
	1640R	Emerald Village I & II MSBU	$4,596	$4,236	($360)	-7.8%
	1641R	Stonebridge I-V MSBU	$3,466	$3,410	($56)	-1.6%
	1642R	Eagles Nest Revenue	$1,697	$2,261	$564	33.2%
	1643R	Colony Estates II MSBU	$20,731	$29,358	$8,627	41.6%
	1644R	Woodlawn Park Estate MSBU	$2,168	$2,824	$656	30.3%
	1645R	China Cove MSBU	$1,026	$1,340	$314	30.6%
	1646R	Parkview Road MSBU	$0	$550	$550	NA
	1695R	Bluewater Bay MSTU	$345,870	$359,247	$13,377	3.9%
	1697R	Lake Pippin MSTU	$26,200	$79,000	$52,800	201.5%
		TOTAL	$858,981	$962,768	$103,787	12.1%
115	1750R	Unincorporated County Parks	$6,166,325	$6,654,366	$488,041	7.9%
		TOTAL	$6,166,325	$6,654,366	$488,041	7.9%

Revenue Department Budgets

Fund	Dept	Title	FY14	FY15	+/-	%
119	1024R	Prisoner Benefit	$1,040,500	$1,115,500	$75,000	7.2%
		TOTAL	$1,040,500	$1,115,500	$75,000	7.2%
120	1025R	Judicial Innovations	$685,000	$585,000	($100,000)	-14.6%
	1026R	Legal Aid	$85,000	$85,000	$0	0.0%
	1027R	Law Library	$99,200	$100,850	$1,650	1.7%
	1028R	Teen Court	$170,980	$170,980	$0	0.0%
	1029R	Court Information Technology	$396,297	$438,975	$42,678	10.8%
	1030R	Court Facilities	$675,000	$560,000	($115,000)	-17.0%
		TOTAL	$2,111,477	$1,940,805	($170,672)	-8.1%
121	1031R	Drug Abuse Trust	$55,500	$50,000	($5,500)	-9.9%
		TOTAL	$55,500	$50,000	($5,500)	-9.9%
122	1032R	Family Mediation	$5,255	$5,255	$0	0.0%
	1033R	Domestic Violence Trust	$252,250	$47,000	($205,250)	-81.4%
		TOTAL	$257,505	$52,255	($205,250)	-79.7%
123	1034R	Traffic Education	$90,500	$160,000	$69,500	76.8%
		TOTAL	$90,500	$160,000	$69,500	76.8%
201	2100R	Okaloosa Debt Service	$3,846,819	$4,010,044	$163,225	4.2%
	2105R	Courthouse Annex Extension	$2,035,829	$2,032,604	($3,225)	-0.2%
	2107R	West Destin Beach Note	$675,211	$670,578	($4,633)	-0.7%
		TOTAL	$6,557,859	$6,713,226	$155,367	2.4%
301	3100R	Capital Outlay Construction	$2,292,000	$2,285,000	($7,000)	-0.3%
	3160R	Judicial	$1,900,000	$20,678,390	$18,778,390	988.3%
	3175R	Capital Outlay Parks	$71,660	$71,610	($50)	-0.1%
	3179R	Florida Boating Improvement Program	$715,000	$465,000	($250,000)	-35.0%
		TOTAL	$4,978,660	$23,500,000	$18,521,340	372.0%
302	3201R	Road/Bridge CGT	$8,650,000	$10,025,000	$1,375,000	15.9%
	3202R	Road/Bridge 1 LOGT	$4,392,500	$3,754,000	($638,500)	-14.5%
	3204R	R/B Resurfacing	$1,000,000	$500,000	($500,000)	-50.0%
		TOTAL	$14,042,500	$14,279,000	$236,500	1.7%
411	4100R	Water & Sewer	$45,878,048	$52,440,755	$6,562,707	14.3%
	4140R	Eglin Plant Expansion	$0	$1,500,000	$1,500,000	NA
	4150R	Water & Sewer 2012 Loan	$8,000,000	$7,000,000	($1,000,000)	-12.5%
		TOTAL	$53,878,048	$60,940,755	$7,062,707	13.1%
421	4200R	Airport Revenue	$5,885,000	$3,110,000	($2,775,000)	-47.2%
	4201R	Northwest Florida Regional Airport	$7,769,790	$7,449,039	($320,751)	-4.1%
	4203R	Airport Security	$88,798	$0	($88,798)	-100.0%
	4210R	Destin Airport	$674,366	$604,100	($70,266)	-10.4%
	4220R	Bob Sikes Airport	$418,451	$372,352	($46,099)	-11.0%
	4255R	P.F.C.	$5,934,124	$8,454,236	$2,520,112	42.5%
	4256R	C.F.C.	$3,826,472	$4,026,603	$200,131	5.2%
		TOTAL	$24,597,001	$24,016,330	($580,671)	-2.4%
430	4300R	Solid Waste	$9,576,000	$8,576,000	($1,000,000)	-10.4%
	4310R	Reef Coordinator	$500	$0	($500)	-100.0%
		TOTAL	$9,576,500	$8,576,000	($1,000,500)	-10.4%

Revenue Department Budgets

Fund	Dept	Title		FY14	FY15	+/-	%
441	4400R	Inspections		$1,460,815	$1,615,916	$155,101	10.6%
			TOTAL	$1,460,815	$1,615,916	$155,101	10.6%
450	4500R	Emergency Medical Service		$7,729,609	$8,303,304	$573,695	7.4%
			TOTAL	$7,729,609	$8,303,304	$573,695	7.4%
501	5100R	Self Insurance		$16,078,695	$15,751,817	($326,878)	-2.0%
			TOTAL	$16,078,695	$15,751,817	($326,878)	-2.0%
502	5200R	Garage Services		$6,128,735	$6,293,985	$165,250	2.7%
			TOTAL	$6,128,735	$6,293,985	$165,250	2.7%
		GRAND TOTAL		$279,897,664	$310,010,770	$30,113,106	10.8%

Expenditure Department Budgets

Fund	Dept	Title	FY14	FY15	+/-	%
001	0101	Board of County Commissioners	$766,575	$829,388	$62,813	8.2%
	0102	County Administrator	$482,438	$376,509	($105,929)	-22.0%
	0103	Purchasing	$407,546	$445,542	$37,996	9.3%
	0104	Human Resources	$554,224	$579,614	$25,390	4.6%
	0107	Legal Services	$486,255	$302,767	($183,488)	-37.7%
	0108	Planning	$695,399	$722,576	$27,177	3.9%
	0109	General Services-Planning	$11,459	$11,459	$0	0.0%
	01112	Geographical Info rmationSystems	$658,337	$738,350	$80,013	12.2%
	01113	Systems & Networking	$821,268	$852,517	$31,249	3.8%
	01114	Applications & Admininistration	$551,471	$583,344	$31,873	5.8%
	01115	Telecommunications	$306,300	$317,150	$10,850	3.5%
	0112	Facilities Maintenance	$2,980,258	$3,253,737	$273,479	9.2%
	0114	General Services-Other	$1,813,559	$2,164,212	$350,653	19.3%
	0115	Property Appraiser Operating	$329,980	$326,287	($3,693)	-1.1%
	0116	Tax Collector Operating	$3,527,000	$3,465,034	($61,966)	-1.8%
	0120	General Services-Fire Control	$53,719	$53,719	$0	0.0%
	0121	Emergency Management	$345,199	$348,056	$2,857	0.8%
	0122	County Warning Point	$964,624	$993,372	$28,748	3.0%
	0124	Code Enforcement	$155,851	$216,061	$60,210	38.6%
	0125	Beach Safety	$551,536	$519,157	($32,379)	-5.9%
	0126	Corrections	$13,093,034	$13,082,119	($10,915)	-0.1%
	0127	Medical Examiner	$510,568	$474,022	($36,546)	-7.2%
	0130	Agriculture Extension	$354,102	$347,218	($6,884)	-1.9%
	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	$237,000	($53,775)	-18.5%
	0150	General Services-Industry Development	$1,201,358	$1,355,244	$153,886	12.8%
	0151	Veterans Service	$151,716	$166,959	$15,243	10.0%
	0160	Mosquito Control	$595,072	$577,794	($17,278)	-2.9%
	0161	Public Health	$466,000	$479,980	$13,980	3.0%
	0162	Mental Health	$300,760	$370,383	$69,623	23.1%
	0163	Human Services	$1,971,064	$2,012,532	$41,468	2.1%
	0170	County Parks	$638,643	$233,549	($405,094)	-63.4%
	0171	Library Cooperative	$604,338	$601,213	($3,125)	-0.5%
	0175	Tourist District Parks	$0	$828,178	$828,178	NA
	0180	Clerk to the Board of County Commissioners	$1,406,319	$1,433,219	$26,900	1.9%
	0181	Property Appraiser	$3,277,365	$3,616,268	$338,903	10.3%
	0183	Sheriff	$30,098,890	$31,598,890	$1,500,000	5.0%
	0184	Supervisor of Elections	$1,600,966	$1,627,477	$26,511	1.7%
	0199	Reserves/Miscellaneous	$3,369,795	$3,796,231	$426,436	12.7%
	0601	State Attorney Office	$88,510	$88,510	$0	0.0%
	0602	Public Defender Office	$780	$0	($780)	-100.0%
	0603	Court Administration	$4,350	$3,750	($600)	-13.8%
	0604	Administration-Circuit Court	$2,500	$0	($2,500)	-100.0%
	0610	Pretrial Services Program	$349,896	$364,135	$14,239	4.1%
	701291	FDCF MH & DCCM	$161,765	$156,524	($5,241)	-3.2%
	701271	State Aid Library (13)	$48,158	$43,541	($4,617)	-9.6%
		TOTAL	$77,119,937	$80,663,802	$3,543,865	4.6%

Expenditure Department Budgets

Fund	Dept	Title	FY14	FY15	+/-	%
101	1001	Engineering	$1,308,780	$1,302,919	($5,861)	-0.4%
	1002	Roads	$6,359,114	$6,421,080	$61,966	1.0%
	1003	Traffic Signal Maintenance	$529,633	$557,492	$27,859	5.3%
	1004	Stormwater Management	$1,328,897	$2,063,708	$734,811	55.3%
	71901	FDOT Traffic Signals (09)	$91,401	$92,356	$955	1.0%
		TOTAL	$9,617,825	$10,437,555	$819,730	8.5%
104	1151	5th TDT - Tourism Promotion	$5,960,000	$6,237,500	$277,500	4.7%
	1152	2nd TDT - Administration	$4,960,000	$5,427,500	$467,500	9.4%
	1172	3rd TDT - Promotions	$1,947,938	$1,221,938	($726,000)	-37.3%
	1173	3rd TDT - O&M	$4,274,812	$4,154,062	($120,750)	-2.8%
	1175	1st TDT - Beaches & Parks	$10,020,000	$9,760,500	($259,500)	-2.6%
	1176	Speical Assessments	$350,000	$356,000	$6,000	1.7%
	1179	4th TDT - C.C. Capital	$6,455,000	$7,760,000	$1,305,000	20.2%
		TOTAL	$33,967,750	$34,917,500	$949,750	2.8%
105	1298	Interfund Transfer	$100,000	$0	($100,000)	-100.0%
		TOTAL	$100,000	$0	($100,000)	-100.0%
106	1351	E.J.M. Aerospace	$303,407	$306,925	$3,518	1.2%
		TOTAL	$303,407	$306,925	$3,518	1.2%
108	1401	9-1-1 Coordinator	$2,289,600	$1,964,600	($325,000)	-14.2%
		TOTAL	$2,289,600	$1,964,600	($325,000)	-14.2%
109	1021	Radio Communications Program	$131,000	$137,250	$6,250	4.8%
		TOTAL	$131,000	$137,250	$6,250	4.8%
110	1022	Law Enforcement Trust	$25,000	$20,000	($5,000)	-20.0%
		TOTAL	$25,000	$20,000	($5,000)	-20.0%
111	1023	Policy Academy	$85,500	$35,450	($50,050)	-58.5%
		TOTAL	$85,500	$35,450	($50,050)	-58.5%
112	1550	County Health Department	$648,435	$601,661	($46,774)	-7.2%
		TOTAL	$648,435	$601,661	($46,774)	-7.2%
113	1601	Tanglewood MSBU	$27,509	$23,378	($4,131)	-15.0%
	1602	Island Lights MSBU	$245,550	$266,156	$20,606	8.4%
	1603	Northgate MSBU	$18,398	$20,291	$1,893	10.3%
	1604	Chateauguay II MSBU	$1,388	$2,354	$966	69.6%
	1605	Gable Estates MSBU	$2,312	$2,723	$411	17.8%
	1606	Valencia Arms MSBU	$10,184	$11,426	$1,242	12.2%
	1607	Colony Estates I MSBU	$5,168	$5,929	$761	14.7%
	1608	Hidden Trails MSBU	$6,304	$6,092	($212)	-3.4%
	1609	Lafitte Crescent MSBU	$2,632	$2,581	($51)	-1.9%
	1610	McFarland MSBU	$4,768	$5,560	$792	16.6%
	1611	Sylvania Heights MSBU	$11,307	$12,687	$1,380	12.2%
	1612	Willow Bend MSBU	$643	$1,002	$359	55.8%
	1613	Lake Point MSBU	$7,281	$6,380	($901)	-12.4%
	1614	Coventry Park MSBU	$3,392	$2,839	($553)	-16.3%
	1615	Donlabrook MSBU	$2,516	$3,046	$530	21.1%
	1616	Emerald Point MSBU	$4,632	$4,092	($540)	-11.7%

Expenditure Department Budgets

Fund	Dept	Title	FY14	FY15	+/-	%
	1617	Brookwood MSBU	$1,188	$1,389	$201	16.9%
	1618	Bristol Park MSBU	$665	$785	$120	18.0%
	1619	Hidden Trails II MSBU	$2,441	$2,392	($49)	-2.0%
	1620	Forest Cove MSBU	$2,357	$2,252	($105)	-4.5%
	1621	Sandy Ridge MSBU	$1,579	$1,852	$273	17.3%
	1622	Cherokee Bend MSBU	$1,953	$2,005	$52	2.7%
	1623	Lake Point II MSBU	$5,961	$5,508	($453)	-7.6%
	1624	Hidden Trails 6 MSBU	$1,015	$1,279	$264	26.0%
	1625	Lawton Court MSBU	$1,960	$1,828	($132)	-6.7%
	1626	Mills Landing MSBU	$3,166	$3,915	$749	23.7%
	1627	Rush Park West MSBU	$5,718	$5,677	($41)	-0.7%
	1628	High Grove Plantation MSBU	$507	$676	$169	33.3%
	1629	Victoria Park MSBU	$3,568	$3,598	$30	0.8%
	1630	Lake Charleston MSBU	$1,258	$1,197	($61)	-4.8%
	1631	Rocky Bayou MSBU	$21,001	$21,697	$696	3.3%
	1632	Old Town MSBU	$5,055	$5,564	$509	10.1%
	1633	Rosebud Plantation MSBU	$1,428	$1,381	($47)	-3.3%
	1634	Oakwood Townhomes MSBU	$2,109	$2,241	$132	6.3%
	1635	Hunter's Run MSBU	$10,764	$10,731	($33)	-0.3%
	1636	Bent Tree MSBU	$18,139	$20,607	$2,468	13.6%
	1637	Whitrock Village MSBU	$3,197	$3,443	$246	7.7%
	1638	Emerald Village MSBU	$3,810	$3,525	($285)	-7.5%
	1639	Glenwood Court MSBU	$404	$464	$60	14.9%
	1640	Emerald Village I & II MSBU	$4,596	$4,236	($360)	-7.8%
	1641	Stonebridge I-V MSBU	$3,466	$3,410	($56)	-1.6%
	1642	Eagles Nest MSBU	$1,697	$2,261	$564	33.2%
	1643	Colony Estates II MSBU	$20,731	$29,358	$8,627	41.6%
	1644	Woodland Park Estate MSBU	$2,168	$2,824	$656	30.3%
	1645	China Cove MSBU	$1,026	$1,340	$314	30.6%
	1646	Parkview Road MSBU		$550	$550	NA
	1695	Bluewater Bay MSTU	$345,870	$359,247	$13,377	3.9%
	1697	Lake Pippin MSTU	$26,200	$79,000	$52,800	201.5%
		TOTAL	$858,981	$962,768	$103,787	12.1%
115	1750	County Parks-Unincorporated Areas	$1,158,680	$1,251,052	$92,372	8.0%
	1755	Capital Projects	$961,156	$1,023,585	$62,429	6.5%
	1798	Interfund Transfer	$450,000	$1,231,208	$781,208	173.6%
	1799	Reserves/Miscellaneous	$3,596,489	$3,148,521	($447,968)	-12.5%
		TOTAL	$6,166,325	$6,654,366	$488,041	7.9%
119	1024	Prisoner Benefit	$1,040,500	$1,115,500	$75,000	7.2%
		TOTAL	$1,040,500	$1,115,500	$75,000	7.2%
120	1025	Judicial Innovations	$685,000	$585,000	($100,000)	-14.6%
	1026	Legal Aid	$85,000	$85,000	$0	0.0%
	1027	Law Library	$99,200	$100,850	$1,650	1.7%
	1028	Teen Court	$170,980	$170,980	$0	0.0%
	1029	Court Administration-IT	$396,297	$438,975	$42,678	10.8%
	1030	Court Facilities	$675,000	$560,000	($115,000)	-17.0%
		TOTAL	$2,111,477	$1,940,805	($170,672)	-8.1%
121	1031	Drug Abuse Trust	$55,500	$50,000	($5,500)	-9.9%
		TOTAL	$55,500	$50,000	($5,500)	-9.9%

Expenditure Department Budgets

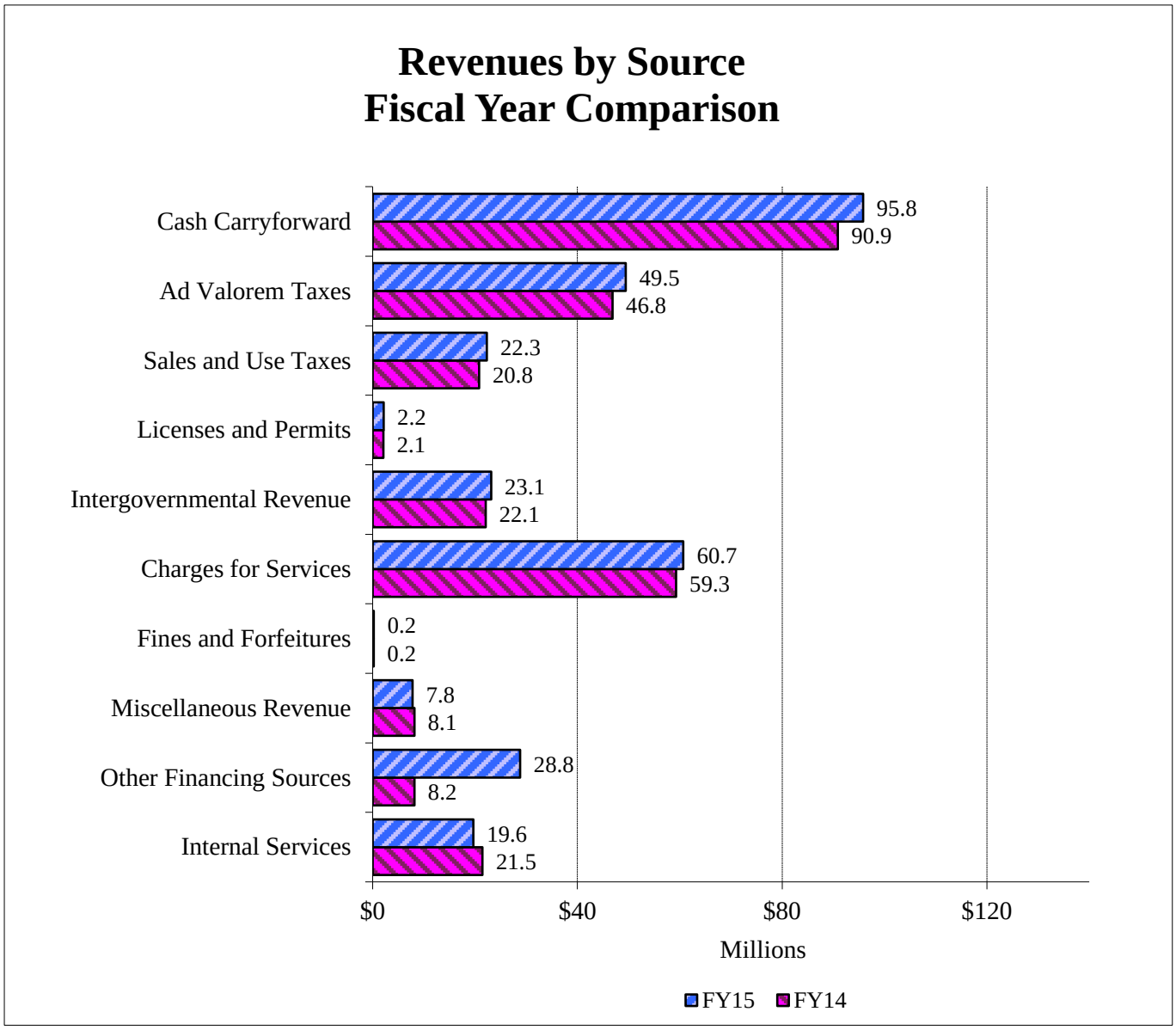
Fund	Dept	Title	FY14	FY15	+/-	%
122	1032	Family Mediation	$5,255	$5,255	$0	0.0%
	1033	Domestic Violence Trust	$252,250	$47,000	($205,250)	-81.4%
		TOTAL	$257,505	$52,255	($205,250)	-79.7%
123	1034	Traffic Education	$90,500	$160,000	$69,500	76.8%
		TOTAL	$90,500	$160,000	$69,500	76.8%
201	2103	Aids to Governments RRI 85	$190,750	$190,750	$0	0.0%
	2105	Courthouse Annex Extension	$2,035,829	$2,032,604	($3,225)	-0.2%
	2106	Bond - Brackin Building	$266,168	$265,870	($298)	-0.1%
	2107	West Destin Beach Note	$675,211	$670,578	($4,633)	-0.7%
	2198	Interfund Transfer	$3,039,901	$3,153,424	$113,523	3.7%
	2199	Reserves/Miscellaneous	$350,000	$400,000	$50,000	14.3%
		TOTAL	$6,557,859	$6,713,226	$155,367	2.4%
301	3110	Capital Outlay Projects	$1,315,000	$1,285,000	($30,000)	-2.3%
	3120	Capital Outlay Projects-Public Safety	$587,000	$513,000	($74,000)	-12.6%
	3140	Capital Outlay Projects-Transportation	$0	$40,000	$40,000	NA
	3160	Capital Outlay Projects-Judicial	$1,900,000	$20,678,390	$18,778,390	988.3%
	3170	Capital Outlay Projects-Culture/Recreation	$140,000	$104,053	($35,947)	-25.7%
	3175	Capital Outlay Projects-Parks	$71,660	$71,610	($50)	-0.1%
	3179	Capital Outlay Projects-F.B.I.P.	$715,000	$465,000	($250,000)	-35.0%
	3198	Interfund Transfer	$0	$317,150	$317,150	NA
	3199	Reserves/Miscellaneous	$250,000	$25,797	($224,203)	-89.7%
		TOTAL	$4,978,660	$23,500,000	$18,521,340	372.0%
302	3201	Road/Bridge-Constitutional Gas Tax	$8,650,000	$10,025,000	$1,375,000	15.9%
	3202	Road/Bridge - 1 Local Option Gas Tax	$4,392,500	$3,754,000	($638,500)	-14.5%
	3204	Road/Bridge - Resurfacing	$1,000,000	$500,000	($500,000)	-50.0%
		TOTAL	$14,042,500	$14,279,000	$236,500	1.7%
411	4101	Water & Sewer-Operating	$27,075,608	$27,076,425	$817	0.0%
	4120	Water Construction	$1,445,000	$1,225,000	($220,000)	-15.2%
	4125	Sewer Construction	$2,375,000	$9,000,000	$6,625,000	278.9%
	4140	Eglin Plant Expansion	$0	$1,500,000	$1,500,000	NA
	4150	Water & Sewer 2012 Loan	$8,000,000	$7,000,000	($1,000,000)	-12.5%
	4199	Reserves/Miscellaneous	$14,982,440	$15,139,330	$156,890	1.0%
		TOTAL	$53,878,048	$60,940,755	$7,062,707	13.1%
421	4201	Airport Administration	$1,696,516	$1,951,417	$254,901	15.0%
	4202	Airport-Operating	$4,578,515	$4,795,471	$216,956	4.7%
	4203	Airport Security	$978,729	$776,823	($201,906)	-20.6%
	4204	Airport Operations Center	$0	$444,577	$444,577	NA
	4210	Destin-Operating	$323,498	$182,483	($141,015)	-43.6%
	4220	Bob Sikes-Operating	$768,646	$696,960	($71,686)	-9.3%
	4225	Bob Sikes-Capitl Outlay	$93,000	$75,000	($18,000)	-19.4%
	4255	P.F.C. Operating	$5,934,124	$8,454,236	$2,520,112	42.5%
	4256	C.F.C. Operating	$3,826,472	$4,026,603	$200,131	5.2%
	4299	Reserves/Miscellaneous	$6,397,501	$2,612,760	($3,784,741)	-59.2%
		TOTAL	$24,597,001	$24,016,330	($580,671)	-2.4%

Expenditure Department Budgets

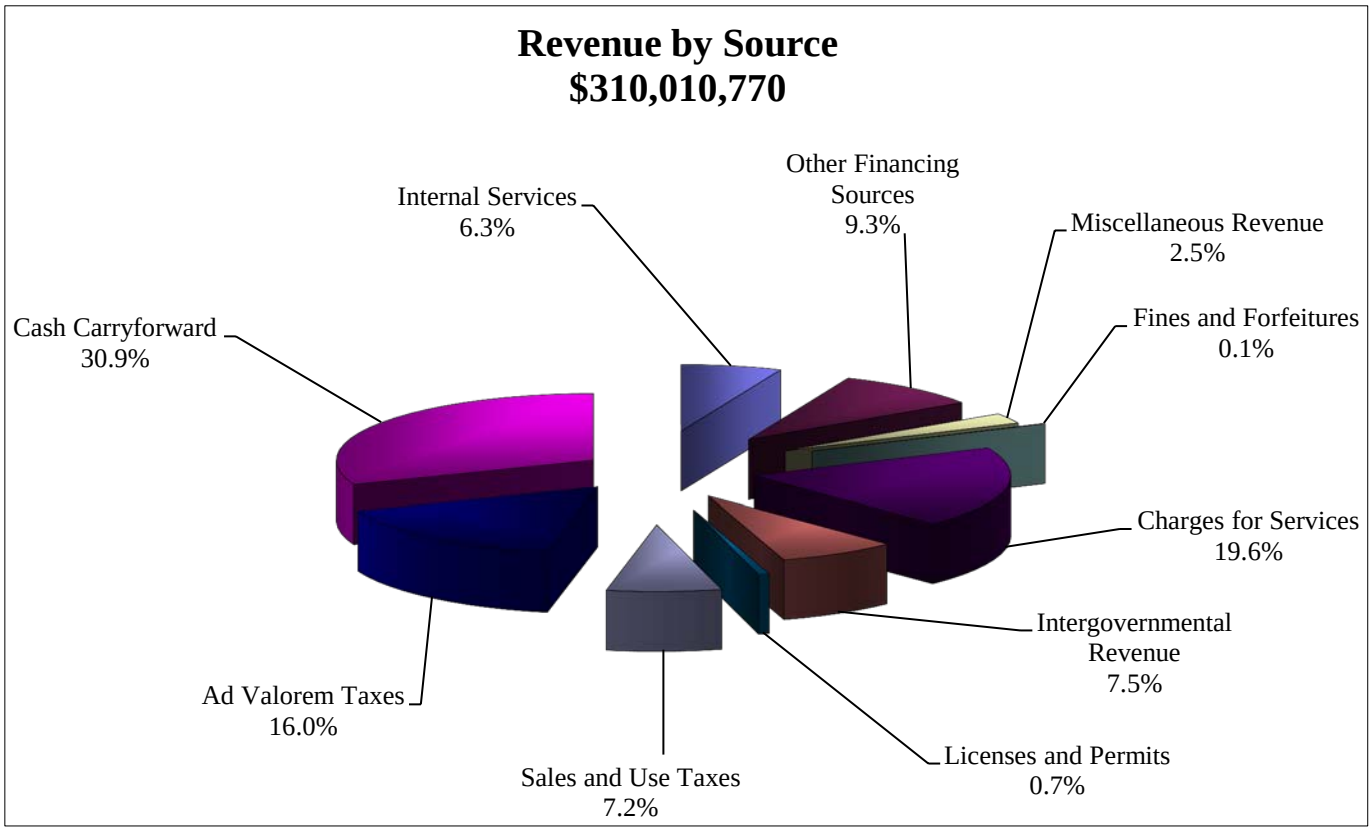
Fund	Dept	Title		FY14	FY15	+/-	%
430	4301	Solid Waste		$6,267,935	$6,758,677	$490,742	7.8%
	4305	Recycling		$1,735,109	$1,634,215	($100,894)	-5.8%
	4310	Reef Coordinator		$500	$0	($500)	-100.0%
	4399	Reserves/Miscellaneous		$1,572,956	$183,108	($1,389,848)	-88.4%
			TOTAL	$9,576,500	$8,576,000	($1,000,500)	-10.4%
441	4400	Inspections		$1,460,815	$1,615,916	$155,101	10.6%
			TOTAL	$1,460,815	$1,615,916	$155,101	10.6%
450	4500	Emergency Medical Service		$7,729,609	$8,303,304	$573,695	7.4%
			TOTAL	$7,729,609	$8,303,304	$573,695	7.4%
501	5101	Risk Management		$214,438	$220,092	$5,654	2.6%
	5102	Self Insurance		$13,350,243	$12,939,757	($410,486)	-3.1%
	5198	Interfund Transfer		$1,433,000	$880,000	($553,000)	-38.6%
	5199	Reserves/Miscellaneous		$1,081,014	$1,711,968	$630,954	58.4%
			TOTAL	$16,078,695	$15,751,817	($326,878)	-2.0%
502	5200	Fleet Operations		$6,128,735	$6,293,985	$165,250	2.7%
			TOTAL	$6,128,735	$6,293,985	$165,250	2.7%
		GRAND TOTAL		$279,897,664	$310,010,770	$30,113,106	10.8%

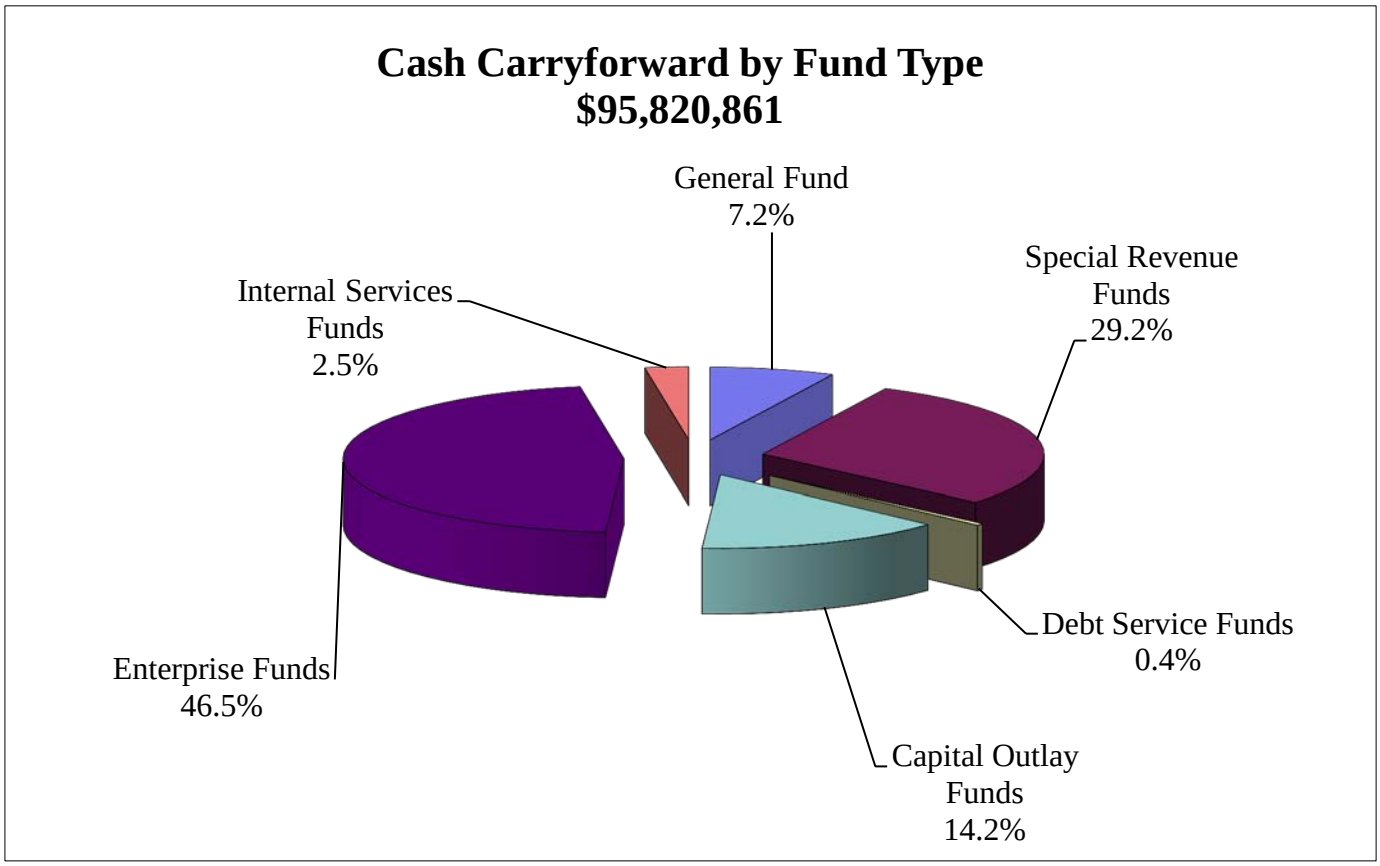
OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2014-2015
REVENUE OVERVIEW BY FUND

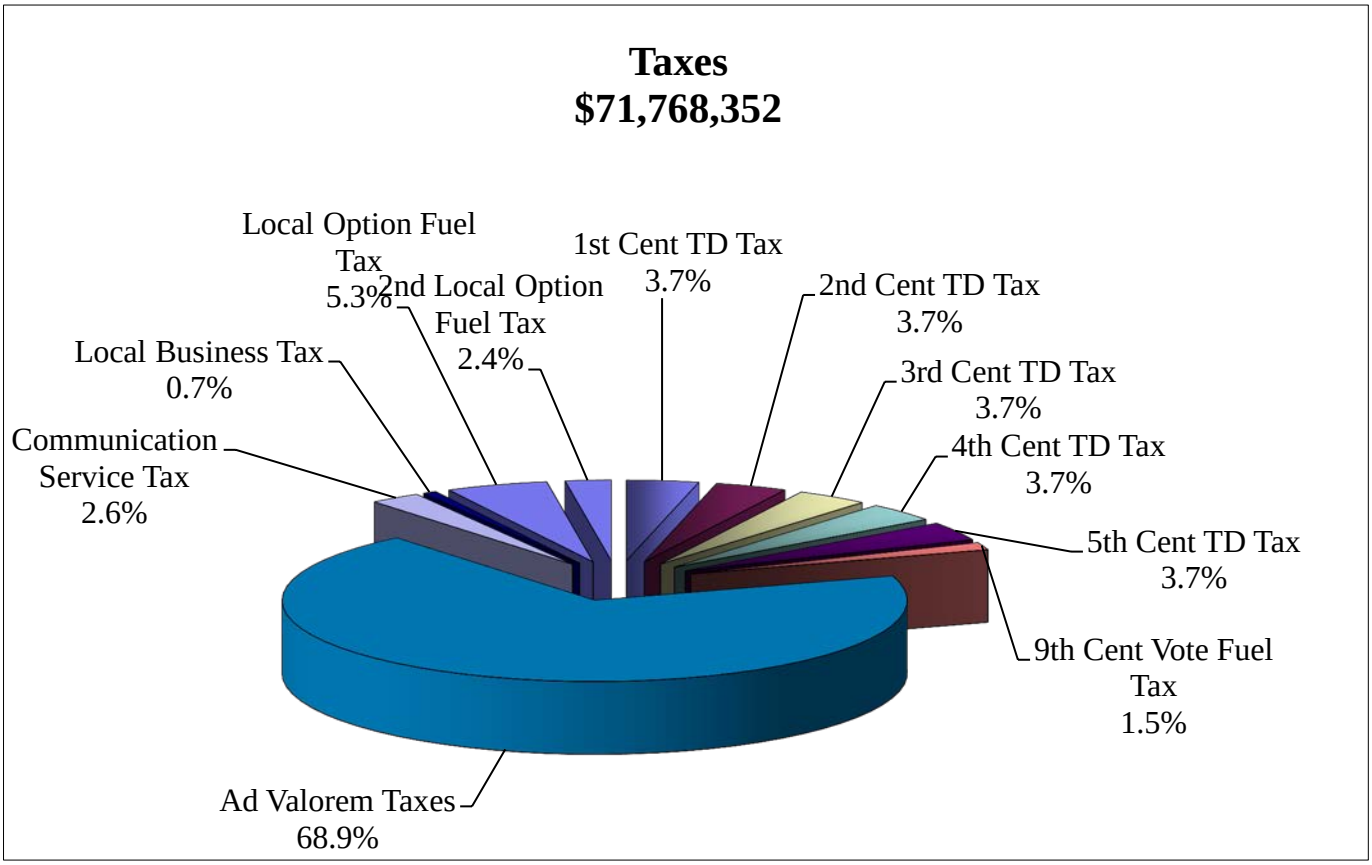
			GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD			$6,900,000	$27,967,557	$400,000	$13,639,000	$44,514,304	$2,400,000	$95,820,861
ESTIMATED REVENUES:									
Taxes:	Millage Per	$1000							
Ad Valorem Taxes-County Wide		3.4308	$45,397,825	$595,661			$1,504,000		$47,497,486
Unincorporated Parks-MSTU		0.2990		$1,965,866					$1,965,866
Local Option Fuel Tax				$4,640,000		$1,890,000			$6,530,000
Other Taxes			$2,375,000	$13,400,000					$15,775,000
Licenses and Permits			$13,500	$810,546			$1,332,400		$2,156,446
Intergovernmental Revenue			$13,125,065	$3,322,356	$4,596,500	$2,090,000			$23,133,921
Charges for Services			$7,009,870	$2,938,795			$50,732,665		$60,681,330
Fines and Forfeitures			$3,000	$210,000					$213,000
Miscellaneous Revenue			$1,390,129	$411,150	$486,148	$160,000	$5,335,936		$7,783,363
Internal Services								$19,645,802	$19,645,802
Total Sources			$69,314,389	$28,294,374	$5,082,648	$4,140,000	$58,905,001	$19,645,802	$185,382,214
Transfers In			$3,849,413	$3,093,704	$1,230,578		$33,000		$8,206,695
Debt Proceeds						$20,000,000			$20,000,000
Transfers from Elected Officials			$600,000	$1,000					$601,000
Total Estimated Revenues, Transfers & Balances			$80,663,802	$59,356,635	$6,713,226	$37,779,000	$103,452,305	$22,045,802	$310,010,770

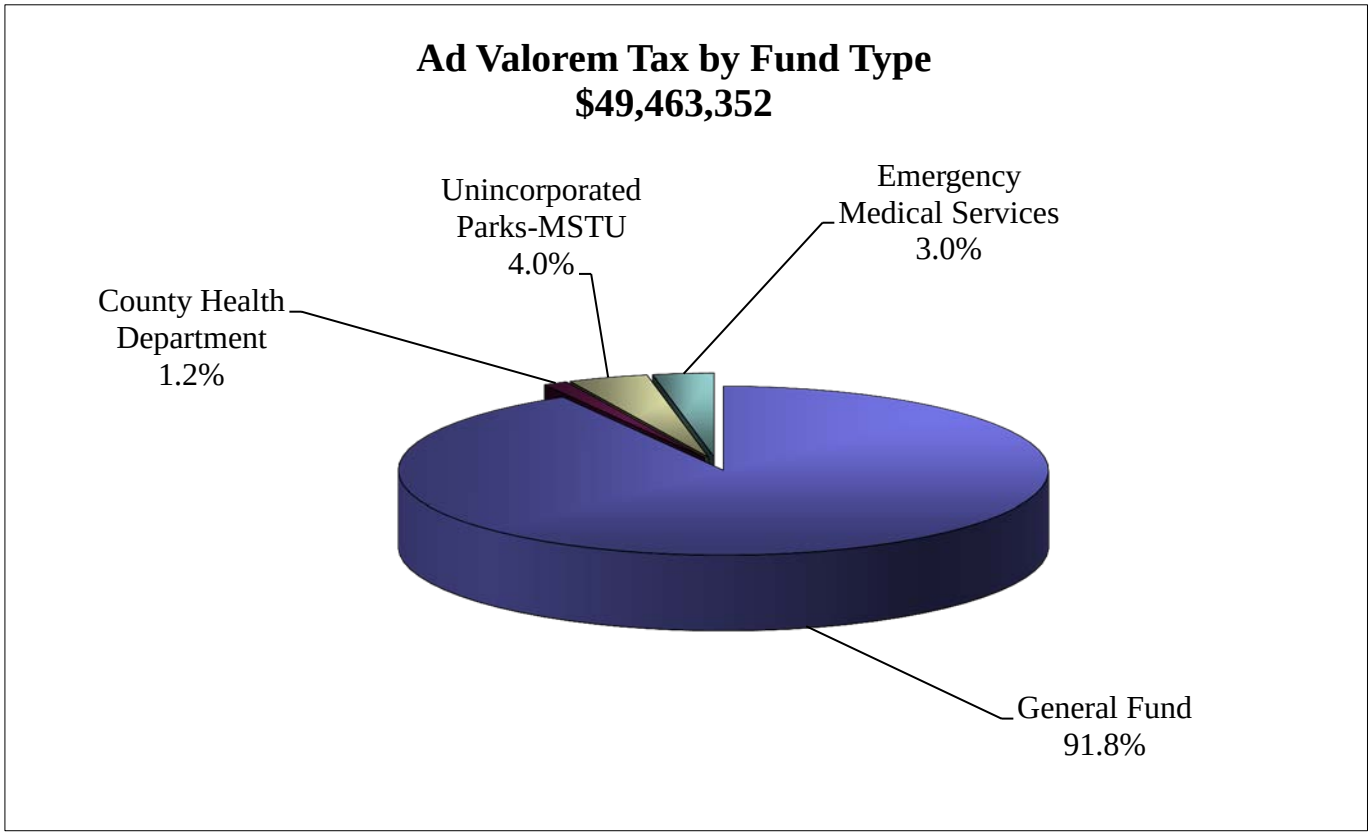


	FY14	FY15	% (+/-)
Cash Carryforward	$90,894,791	$95,820,861	5.4%
Ad Valorem Taxes	$46,838,086	$49,463,352	5.6%
Sales and Use Taxes	$20,776,145	$22,305,000	7.4%
Licenses and Permits	$2,076,071	$2,156,446	3.9%
Intergovernmental Revenue	$22,067,824	$23,133,921	4.8%
Charges for Services	$59,278,603	$60,681,330	2.4%
Fines and Forfeitures	$210,000	$213,000	1.4%
Miscellaneous Revenue	$8,142,834	$7,783,363	-4.4%
Other Financing Sources	$8,155,880	$28,807,695	253.2%
Internal Services	$21,457,430	$19,645,802	-8.4%
Total	$279,897,664	$310,010,770	10.8%


Revenue by Source
$310,010,770
Internal Services
6.3%
Other Financing
Sources
9.3%
Miscellaneous Revenue
2.5%
Fines and Forfeitures
0.1%
Cash Carryforward
30.9%
Charges for Services
19.6%
Intergovernmental
Revenue
7.5%
Ad Valorem Taxes
16.0%
Licenses and Permits
0.7%
Sales and Use Taxes
7.2%

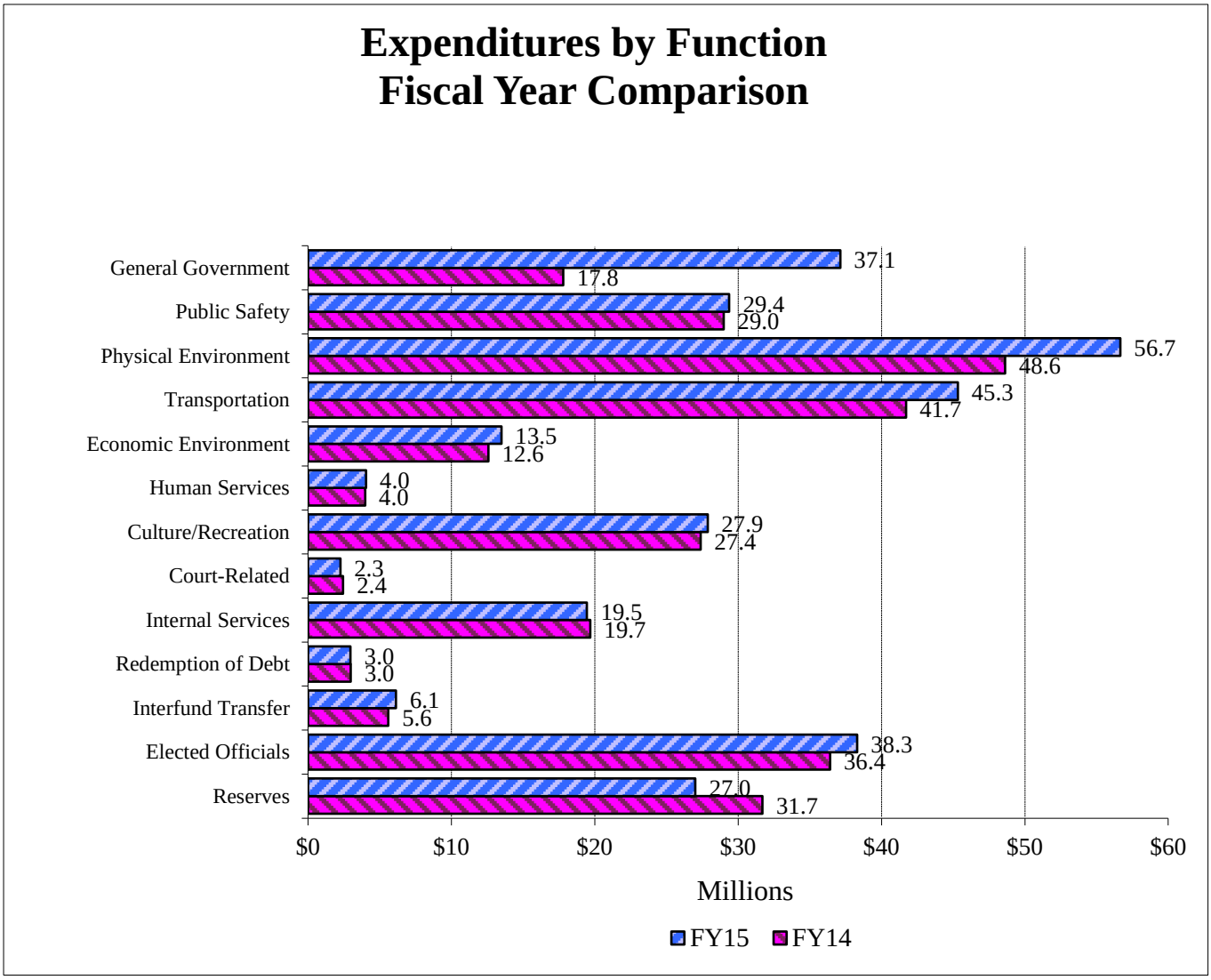

Cash Carryforward by Fund Type
$95,820,861
General Fund
7.2%
Special Revenue
Funds
29.2%
Internal Services
Funds
2.5%
Debt Service Funds
0.4%
Enterprise Funds
46.5%
Capital Outlay
Funds
14.2%


Taxes
$71,768,352
Local Option Fuel Tax 5.3%
2nd Local Option Fuel Tax 2.4%
1st Cent TD Tax 3.7%
2nd Cent TD Tax 3.7%
Local Business Tax 0.7%
3rd Cent TD Tax 3.7%
Communication Service Tax 2.6%
4th Cent TD Tax 3.7%
5th Cent TD Tax 3.7%
9th Cent Vote Fuel Tax 1.5%
Ad Valorem Taxes 68.9%

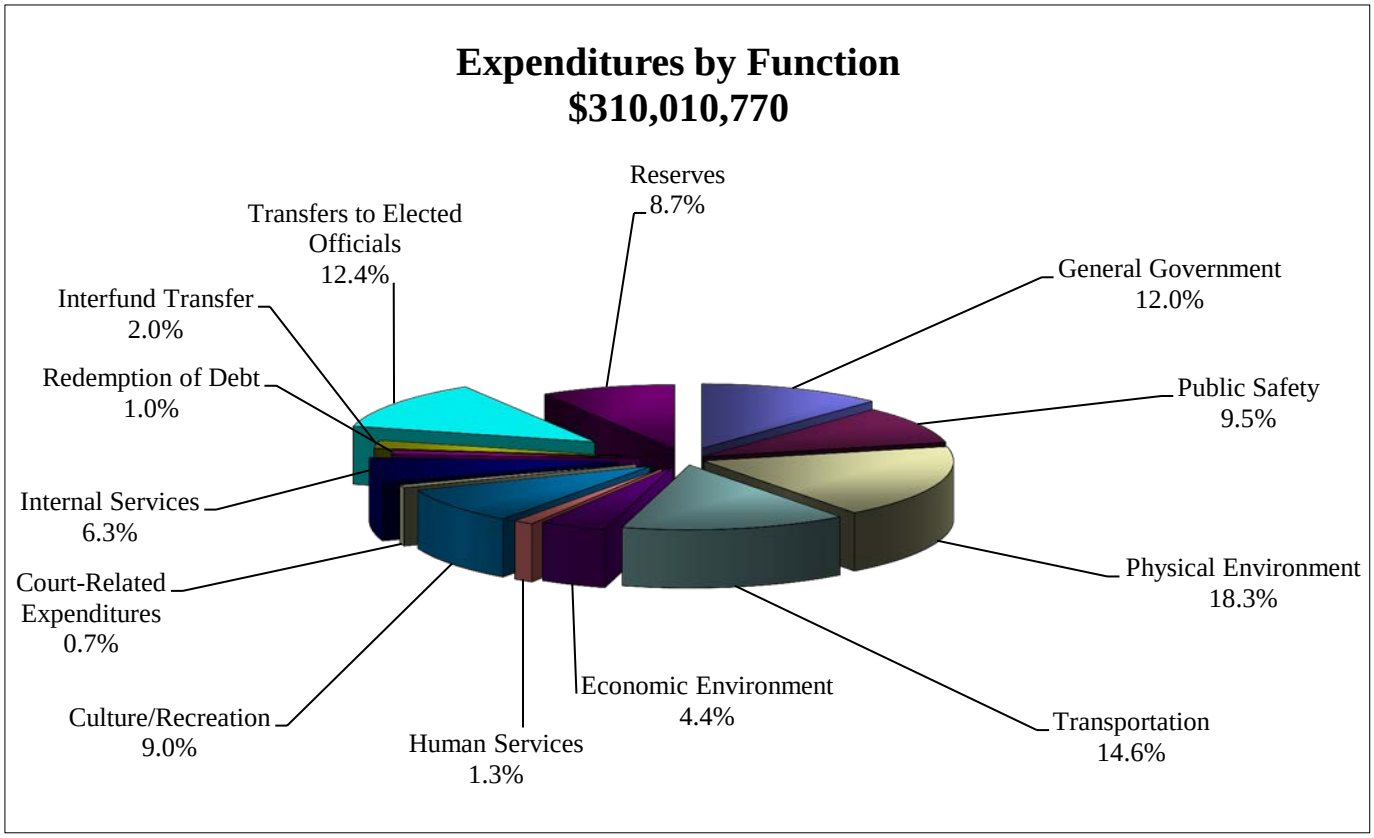

Ad Valorem Tax by Fund Type
$49,463,352
Unincorporated Parks-MSTU 4.0%
Emergency Medical Services 3.0%
County Health Department 1.2%
General Fund 91.8%

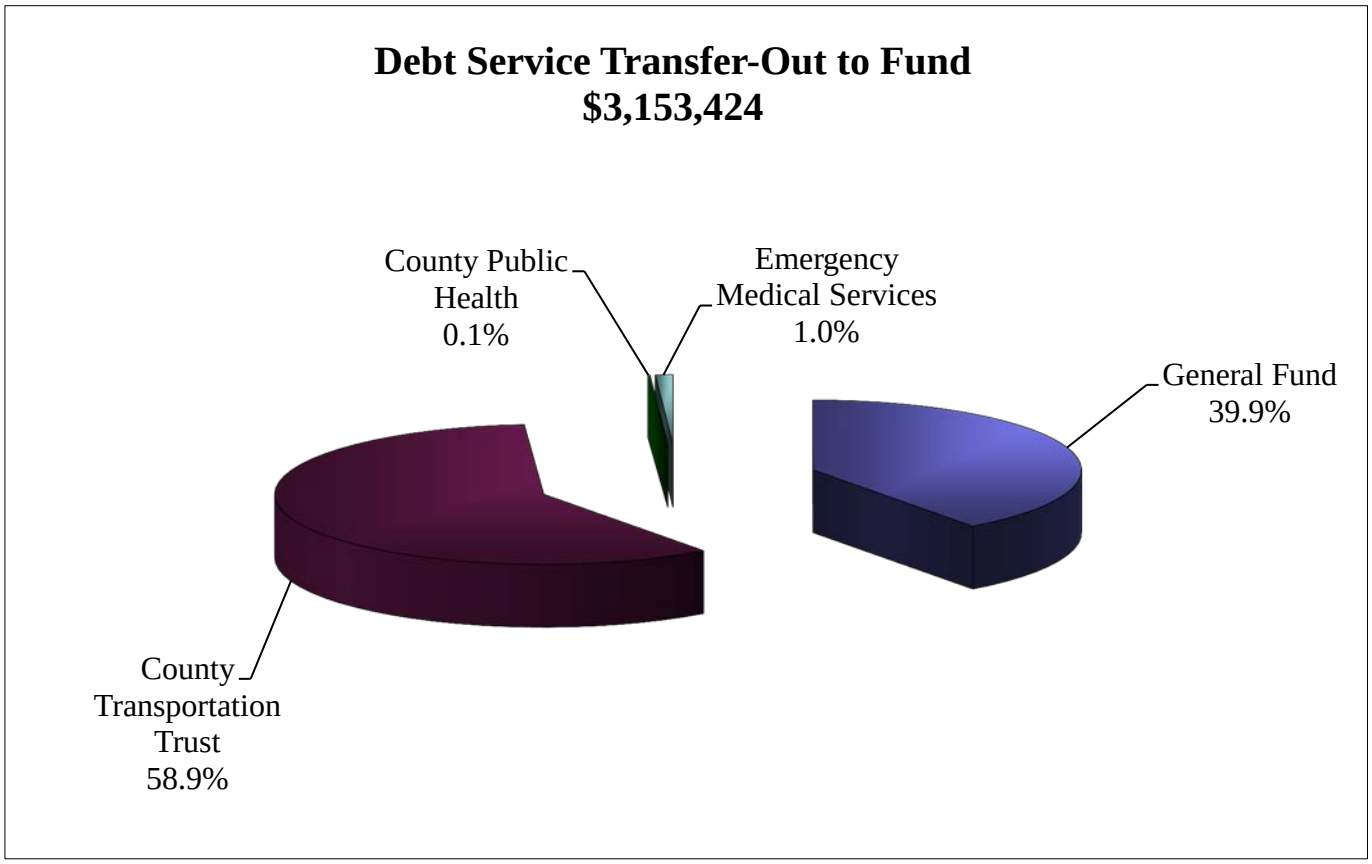
OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2014-2015
EXPENDITURE OVERVIEW BY FUND

EXPENDITURES/EXPENSES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
General Government	$14,968,486		$190,750	$21,963,390			$37,122,626
Public Safety	$15,686,506	$3,252,800		$513,000	$9,919,220		$29,371,526
Physical Environment	$392,433	$2,063,708			$54,194,317		$56,650,458
Transportation	$262,000	$9,336,615		$14,319,000	$21,403,570		$45,321,185
Economic Environment	$1,522,203	$11,971,925					$13,494,128
Human Services	$3,440,689	$601,661					$4,042,350
Culture/Recreation	$1,706,481	$25,527,137		$640,663			$27,874,281
Court-Related Expenditures	$612,919	$1,643,060					$2,255,979
Internal Services						$19,453,834	$19,453,834
Redemption of Debt			$2,969,052				$2,969,052
Total Expenditures/Expenses	$38,591,717	$54,396,906	$3,159,802	$37,436,053	$85,517,107	$19,453,834	$238,555,419
Interfund Transfer		$1,791,208	$3,153,424	$317,150		$880,000	$6,141,782
Transfers to Elected Officials	$38,275,854	$20,000					$38,295,854
Reserves	$3,796,231	$3,148,521	$400,000	$25,797	$17,935,198	$1,711,968	$27,017,715
Total Appropriated Expenditures and Reserves	$80,663,802	$59,356,635	$6,713,226	$37,779,000	$103,452,305	$22,045,802	$310,010,770

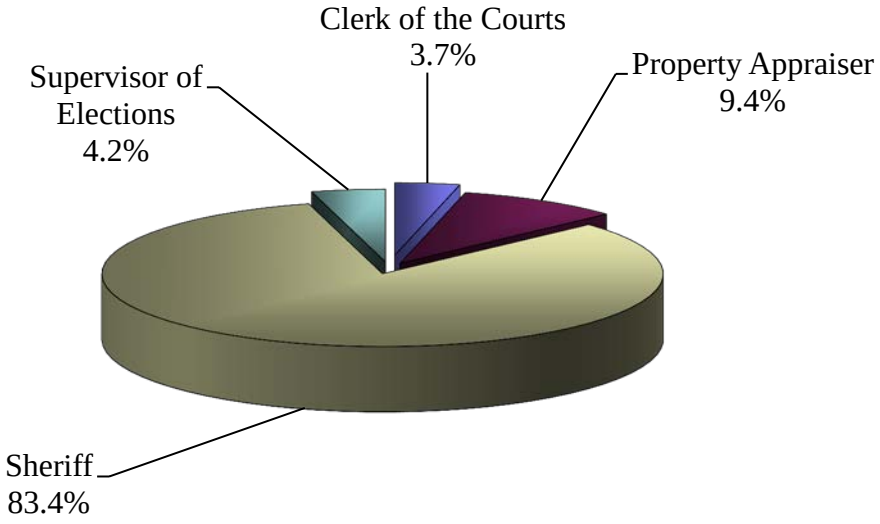


Description	FY14	FY15	% (+/-)
General Government	$17,797,819	$37,122,626	108.6%
Public Safety	$28,998,555	$29,371,526	1.3%
Physical Environment	$48,627,366	$56,650,458	16.5%
Transportation	$41,705,684	$45,321,185	8.7%
Economic Environment	$12,576,481	$13,494,128	7.3%
Human Services	$3,981,331	$4,042,350	1.5%
Culture/Recreation	$27,385,385	$27,874,281	1.8%
Court-Related Expenditures	$2,447,783	$2,255,979	-7.8%
Internal Services	$19,693,416	$19,453,834	-1.2%
Redemption of Debt	$2,977,208	$2,969,052	-0.3%
Interfund Transfer	$5,597,901	$6,141,782	9.7%
Transfers to Elected Officials	$36,408,540	$38,295,854	5.2%
Reserves	$31,700,195	$27,017,715	-14.8%
Total	$279,897,664	$310,010,770	10.8%

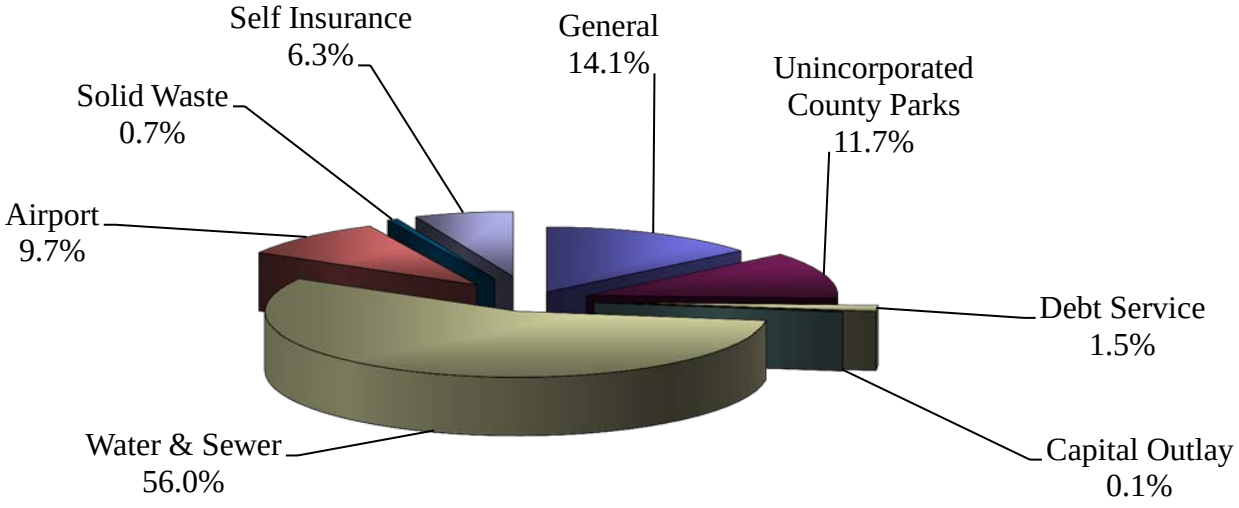

Expenditures by Function
$310,010,770
Reserves
8.7%
Transfers to Elected Officials
12.4%
General Government
12.0%
Interfund Transfer
2.0%
Redemption of Debt
1.0%
Public Safety
9.5%
Internal Services
6.3%
Physical Environment
18.3%
Court-Related Expenditures
0.7%
Economic Environment
4.4%
Culture/Recreation
9.0%
Transportation
14.6%
Human Services
1.3%

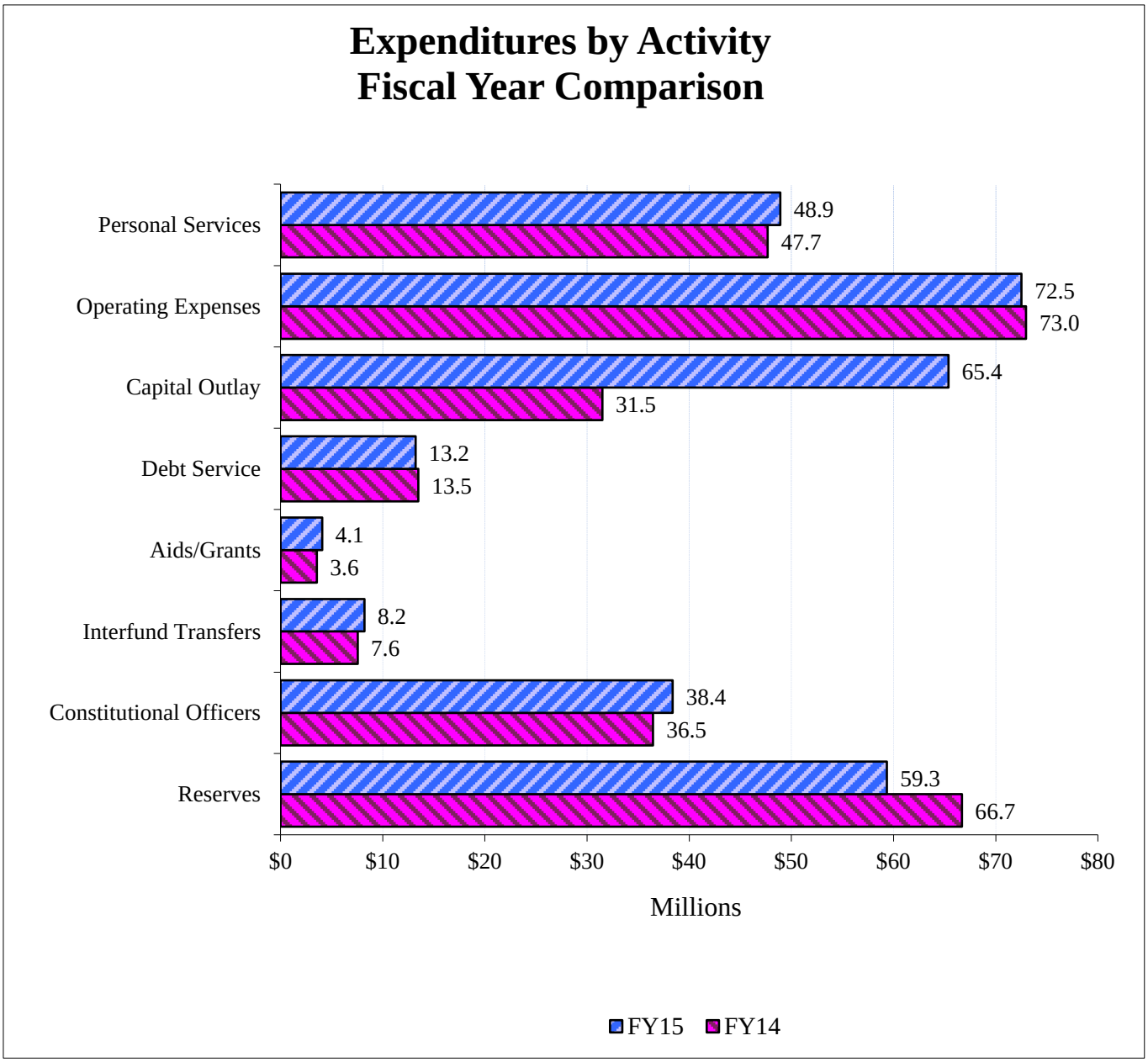

Debt Service Transfer-Out to Fund
$3,153,424
County Public Health
0.1%
Emergency Medical Services
1.0%
General Fund
39.9%
County Transportation Trust
58.9%

Elected Officials
$38,375,854

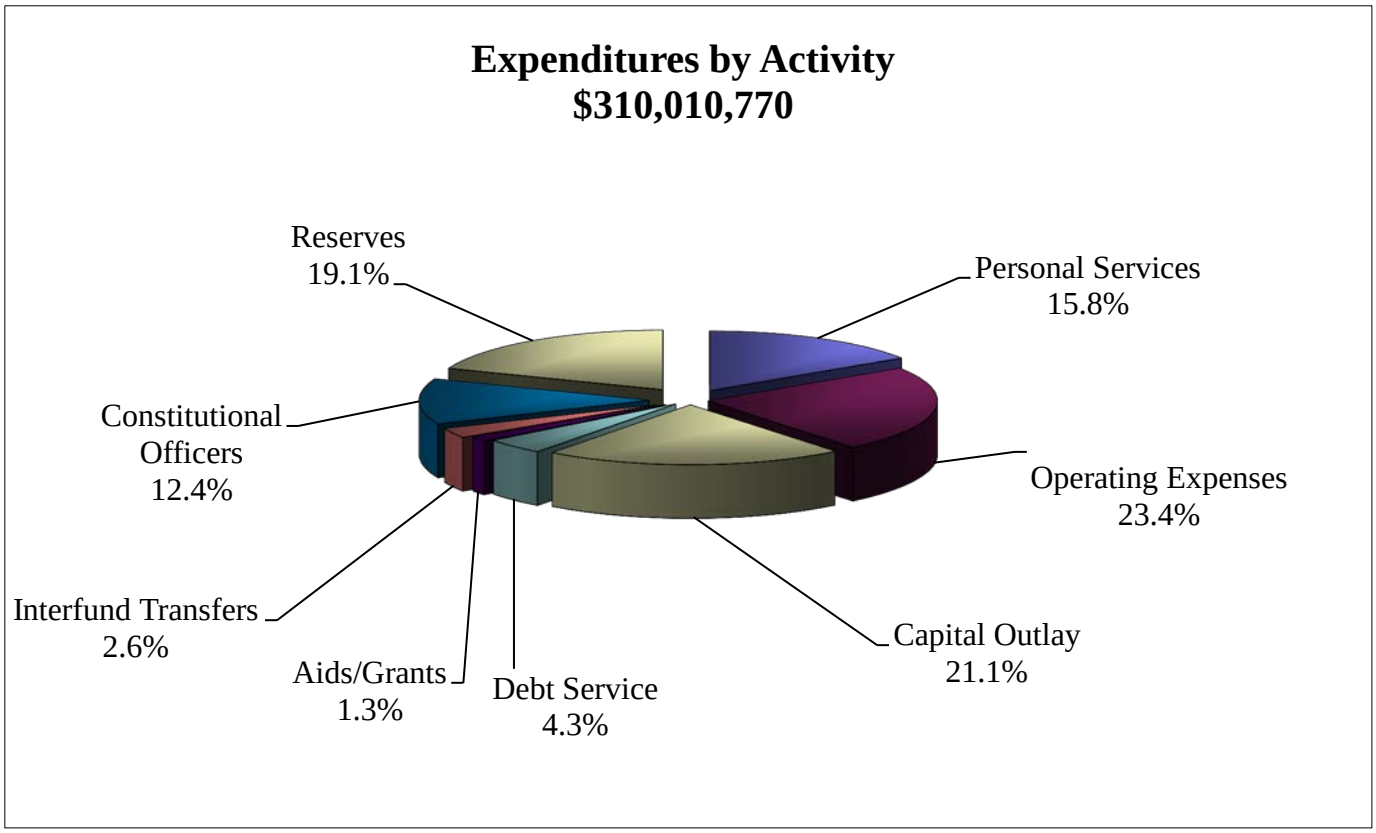


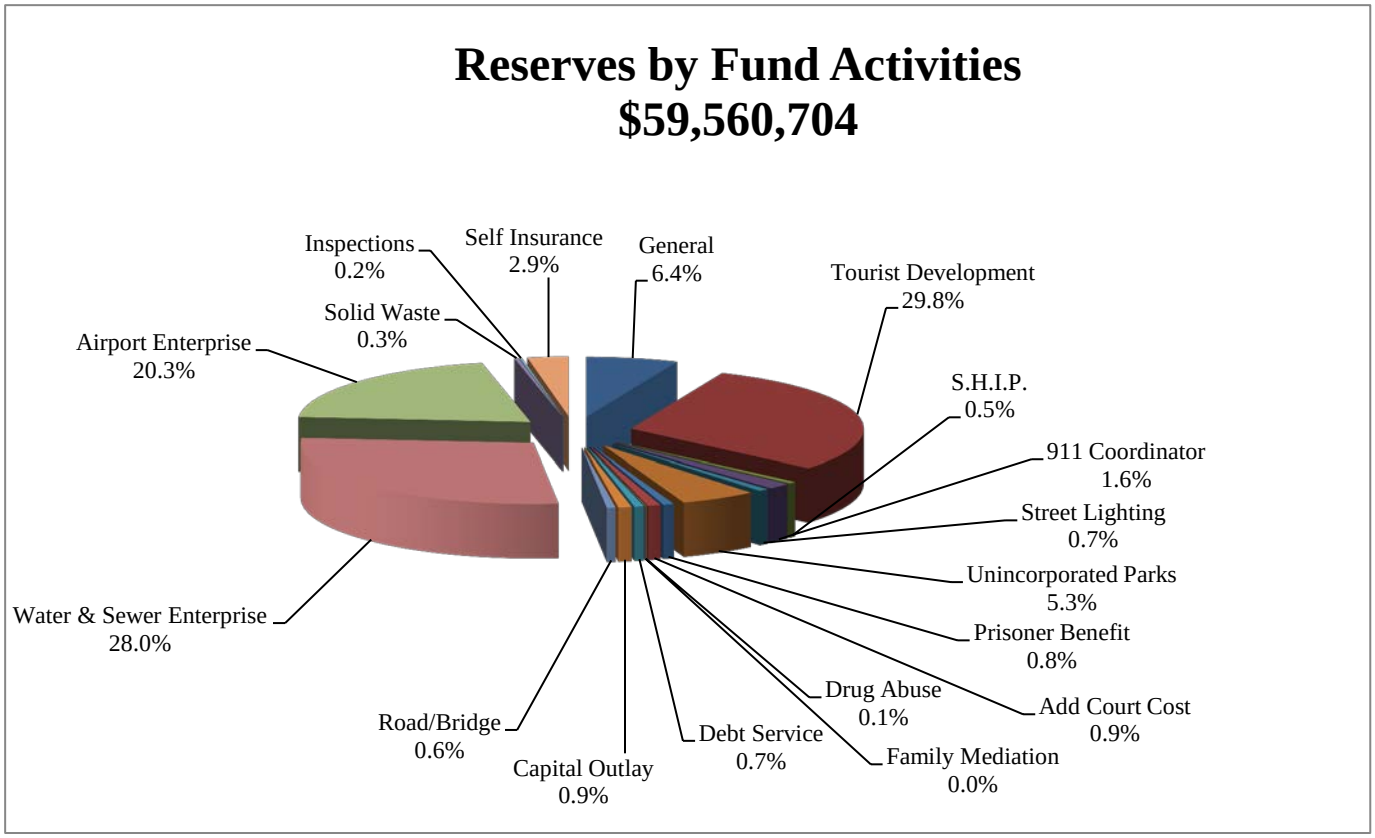
Reserves by Funds Functionally
$27,017,715





Description	FY14	FY15	% (+/-)
Personal Services	$47,682,101	$48,906,918	2.6%
Operating Expenses	$72,974,107	$72,505,037	-0.6%
Capital Outlay	$31,506,603	$65,381,441	107.5%
Debt Service	$13,487,955	$13,231,145	-1.9%
Aids/Grants	$3,552,836	$4,070,476	14.6%
Interfund Transfers	$7,555,880	$8,206,695	8.6%
Constitutional Officers	$36,453,790	$38,375,854	5.3%
Reserves	66,684,392	59,334,017	-11.0%
Total	$279,897,664	$310,011,583	10.8%


Expenditures by Activity
$310,010,770
Reserves
19.1%
Personal Services
15.8%
Constitutional
Officers
12.4%
Operating Expenses
23.4%
Interfund Transfers
2.6%
Capital Outlay
21.1%
Aids/Grants
1.3%
Debt Service
4.3%


Reserves by Fund Activities
$59,560,704
Inspections
0.2%
Self Insurance
2.9%
General
6.4%
Tourist Development
29.8%
Solid Waste
0.3%
Airport Enterprise
20.3%
S.H.I.P.
0.5%
911 Coordinator
1.6%
Street Lighting
0.7%
Unincorporated Parks
5.3%
Water & Sewer Enterprise
28.0%
Prisoner Benefit
0.8%
Drug Abuse
0.1%
Add Court Cost
0.9%
Road/Bridge
0.6%
Debt Service
0.7%
Family Mediation
0.0%
Capital Outlay
0.9%