

**OKALOOSA COUNTY, FLORIDA
COUNTY OFFICIALS**

County Commissioners

Graham W. Fountain	District I
Carolyn Ketchel	District II
Nathan Boyles	District III
Trey Goodwin	District IV
Kelly Windes	District V

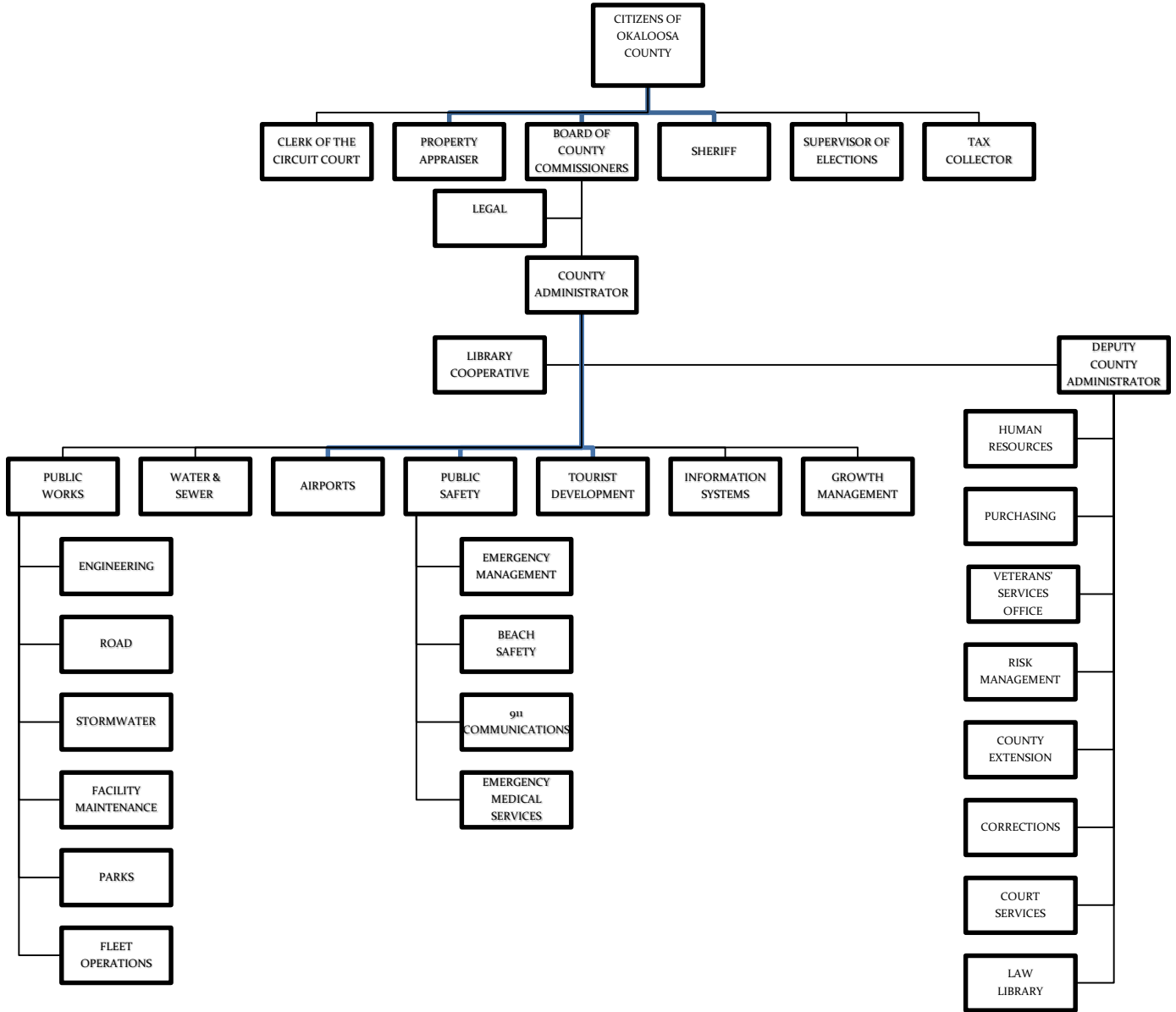
Other Elected Officials

J.D. Peacock II	Clerk of Court and Comptroller
Larry Ashley	Sheriff
Benjamin F. Anderson	Tax Collector
Mack Busbee	Property Appraiser
Paul Lux	Supervisor of Elections

Other Officials

John Hofstad	County Administrator
Greg Stewart	County Attorney

Board of County Commissioners Okaloosa County, Florida



MILLAGE PROCESS SCHEDULE

Fiscal Year 2018

ACTION

- July 1, 2017 Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
- Budget Officer delivers a tentative budget to the Board of County Commissioners (BCC)
- July 15 - Aug 11 BCC conducts budget workshops and adjusts budgets as they deem necessary
- By August 4, 2017 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, 2017 Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
- September 5, 2017 Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the tentative budget and proposed millage rate.
(Crestview - Crestview City Hall - 5:01 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 19, 2017 Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget.
(Shalimar - County Administration Building -5:01 p. m.)
- Sep 23 - Oct 10 Value Adjustment Board convenes to hear petitions
- October 1, 2017 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 Operations, Road Construction, 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 Annex Extension complex, 2011 Revenue Bond to finance the Brackin Building purchase, 2013 private back loan for joint beach renourishment project, 2014 County buildings bonds for County Administration Building, Sheriff Building and Crestview Courthouse and 2016 County buildings bonds primarily for the use of the improvements to the County Courthouse.

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 revenues levied, if needed, 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 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 5, 2017 in Crestview and September 19, 2017 in Shalimar 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 balances to be carried over at the end of the year.
- 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 authority.
- 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 the budget to be funded from sources other than ad valorem taxes.
- 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

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 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 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	\$16,405,984,855	
Unincorporated MSTU Gross Certified Taxable Value	\$7,715,103,920	
Current Millage Rate	3.4308	per \$1000
Proposed Millage Rate	3.4308	per \$1000
Rolled-Back Rate (County-Wide)	3.3185	per \$1000
Rolled-Back Rate (Aggregate)	3.4583	per \$1000
Prior Year Maximum Millage Limitation (DR420-MMP line 13)		per \$1000
Adopted Tentative Rate		per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes		per \$1000
Approved Millage Rate		per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 96.5%</u>
General	3.3932	per \$1000	53,720,494
County Public Health Unit	0.0376		595,161
 Total County-Wide Millage	 <u>3.4308</u>	 per \$1000	
 Total County-Wide Taxes			 <u>\$54,315,655</u>

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	\$0.2990	per \$1000	\$2,226,078
Aggregate Millage Rate	\$3.5654	per \$1000	
 Total County & Non County-Wide Taxes			 <u>\$56,541,733</u>

Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 96%</u>
General	3.3849	per \$1000	\$51,233,510
County Public Health Unit	0.0459		\$694,911
 Totals - Prior Year	 <u>\$3.4308</u>	 per \$1000	 <u>\$51,928,421</u>

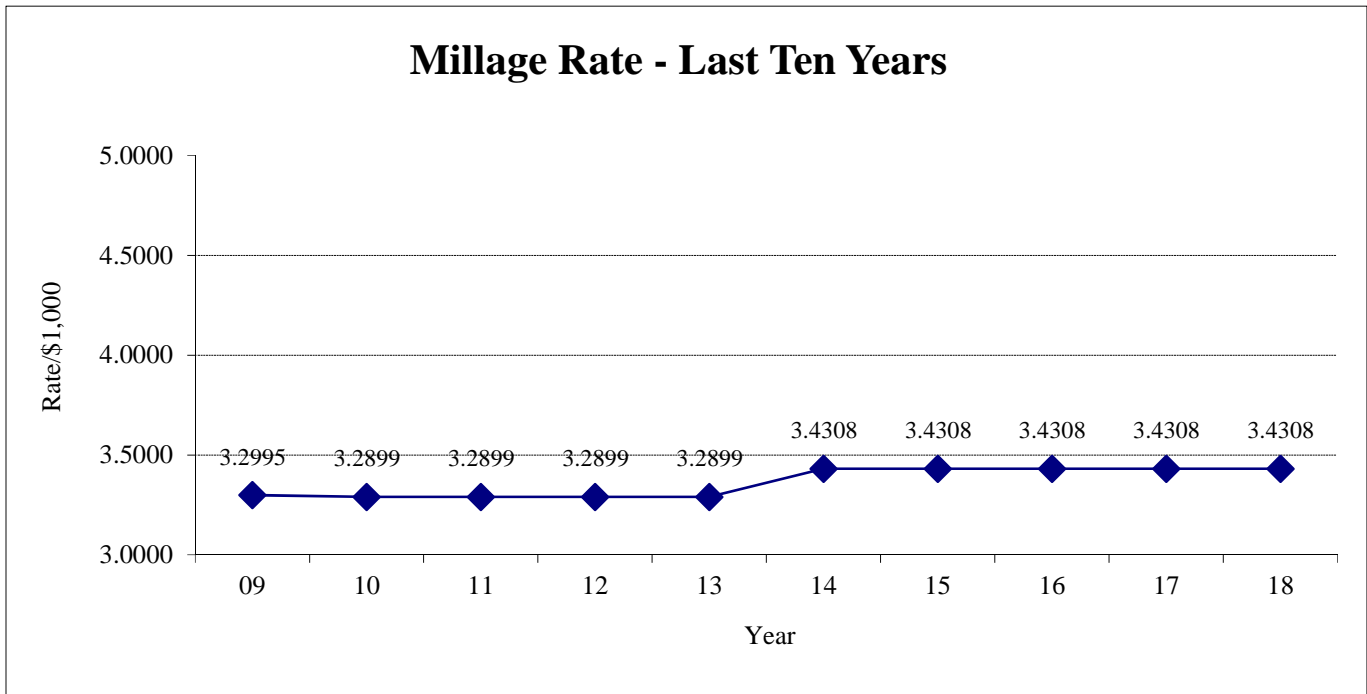
Taxes generated at the rolled-back rate would be the point from which increases are measures. Accordingly, proposed budgets represent an increase of:

	<u>4.60%</u>		<u>\$2,387,234</u>
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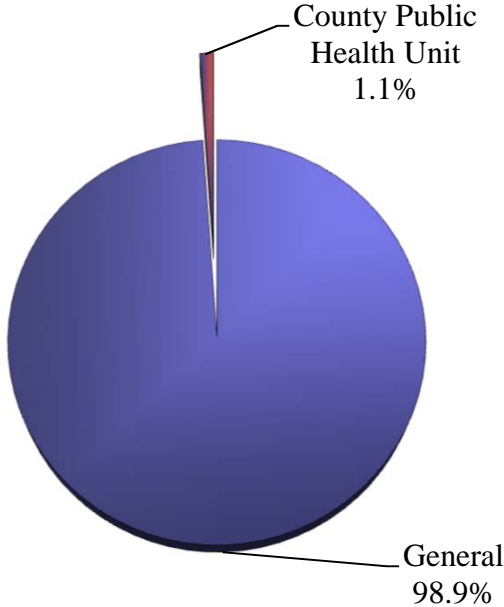
Millage - Last Ten Years

FUND	FY09	FY10	FY11	FY12	FY13
General	1.3802	1.3845	1.4546	1.4546	3.1153
Fine & Forfeiture	1.7748	1.7741	1.6724	1.6724	0.0000
County Public Health Unit	0.0520	0.0534	0.0578	0.0578	0.0602
Emergency Medical Services Enterprise	0.0925	0.0779	0.1051	0.1051	0.1144
Total County-Wide Levy	3.2995	3.2899	3.2899	3.2899	3.2899
Unincorporated MSTU	0.1800	0.1800	0.1800	0.1800	0.1800
Aggregate Millage Rate	3.3802	3.3722	3.3735	3.3744	3.3755

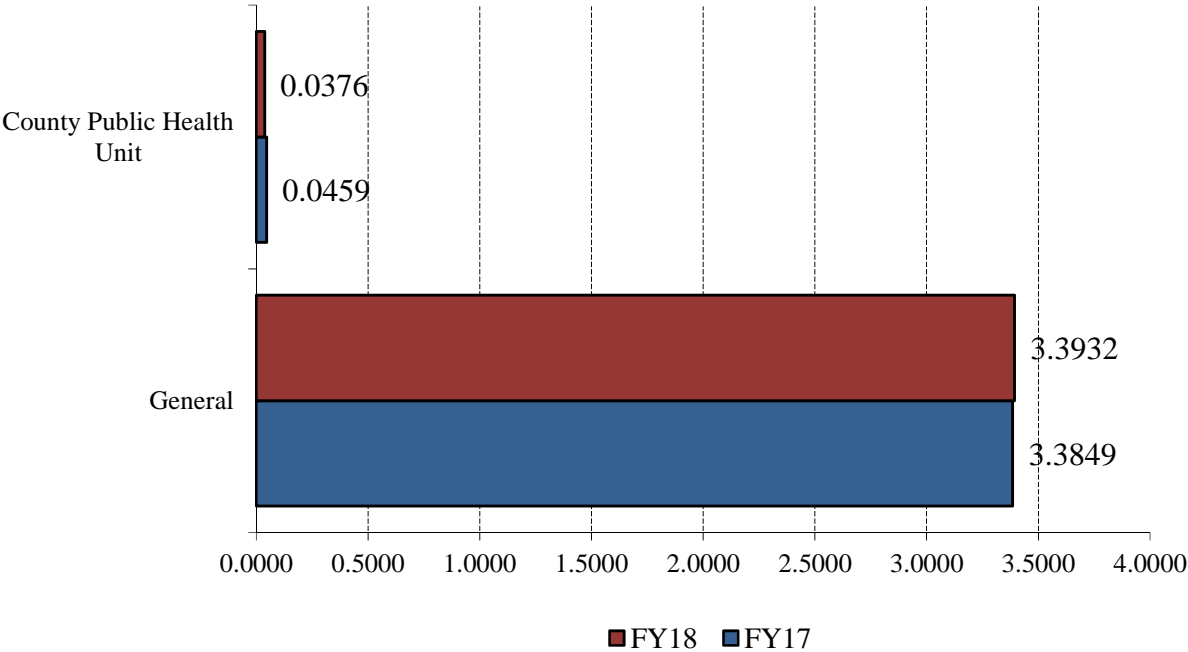
FUND	FY14	FY15	FY16	FY17	FY18
General	3.3001	3.2792	3.3514	3.3849	3.3932
Fine & Forfeiture	0.0000	0.0000	0.0000	0.0000	0.0000
County Public Health Unit	0.0478	0.0430	0.0462	0.0459	0.0376
Emergency Medical Services Enterprise	0.0829	0.1086	0.0332	0.0000	0.0000
Total County-Wide Levy	3.4308	3.4308	3.4308	3.4308	3.4308
Unincorporated MSTU	0.1800	0.2990	0.2990	0.2990	0.2990
Aggregate Millage Rate	3.5156	3.5729	3.5720	3.5715	3.5654



Fiscal Year 2018 Millage Percentage by Fund



Millage Comparison FY17 vs. FY18



Property Value - Last Ten Years

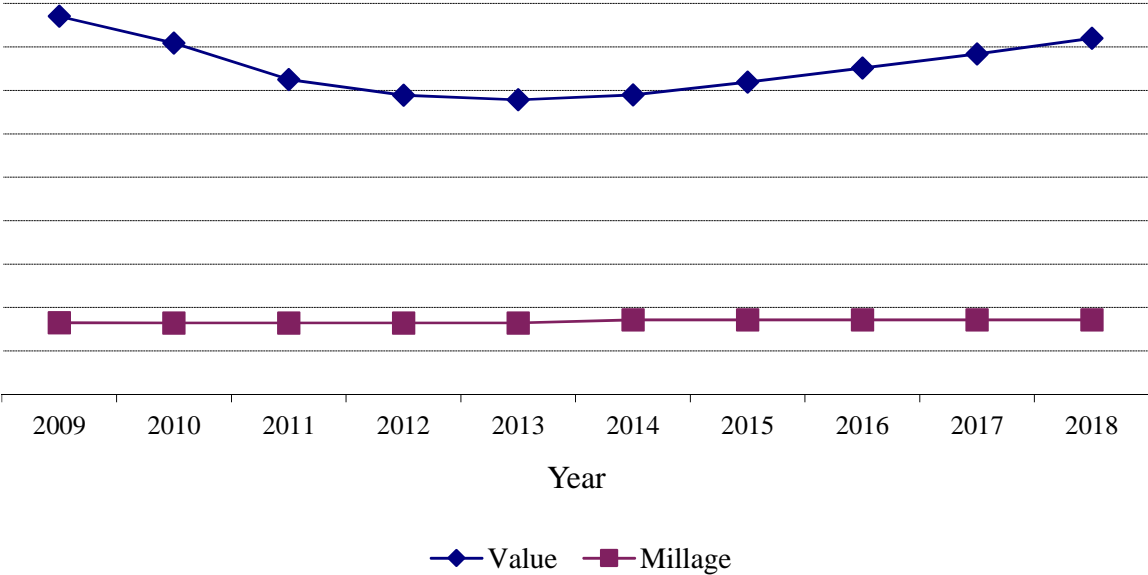
<u>Year</u>	<u>Final Valuation</u>	<u>Millage</u>	<u>Taxes @ 95%</u>	<u>Total Budget</u>
2009	\$17,410,630,993	3.2995	\$54,574,058	\$304,080,099
2010	\$16,174,789,111	3.2899	\$50,552,767	\$263,569,236
2011	\$14,499,871,635	3.2899	\$45,317,971	\$280,421,796
2012	\$13,781,239,430	3.2899	\$43,071,955	\$261,624,931
2013	\$13,565,838,217	3.2899	\$42,398,739	\$257,241,963
2014	\$13,795,170,133	3.4308 (2)	\$45,435,331	\$279,897,664
2015	\$14,380,757,775	3.4308 (2)	\$47,364,004	\$310,010,770
2016	\$15,035,105,326	3.4308 (2)	\$49,519,142	\$331,339,247
2017	\$15,684,923,474	3.4308 (3)	\$51,928,421	\$368,802,073
2018 (1)	\$16,405,984,855	3.4308 (3)	\$54,315,655	\$371,680,960

(1) Certified as of July 1, 2016.

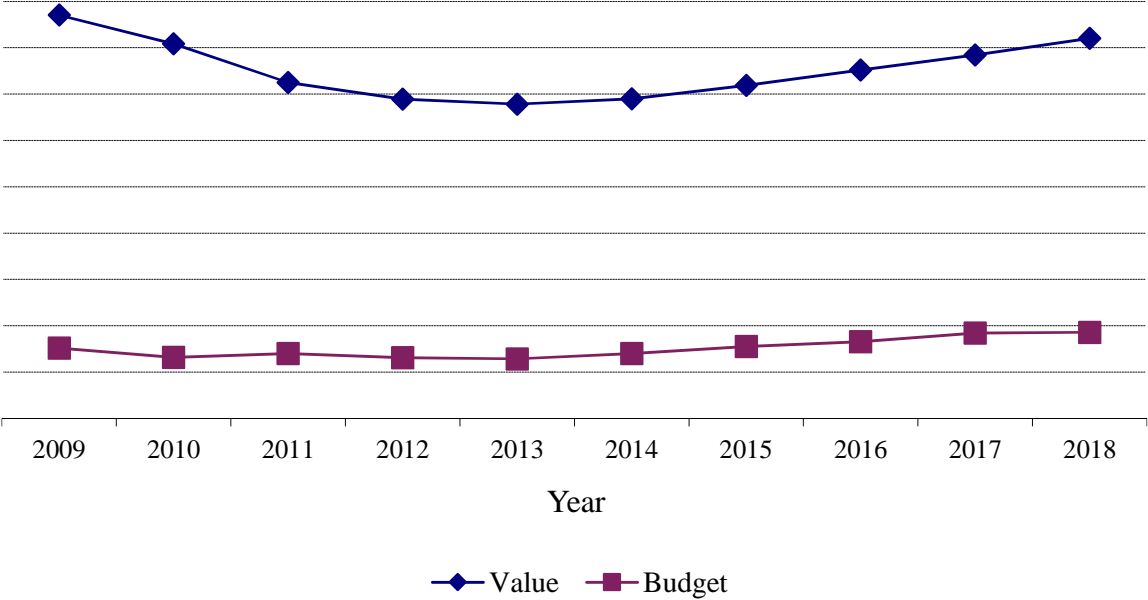
(2) Taxes at 96.0%

(3) Taxes at 96.5%

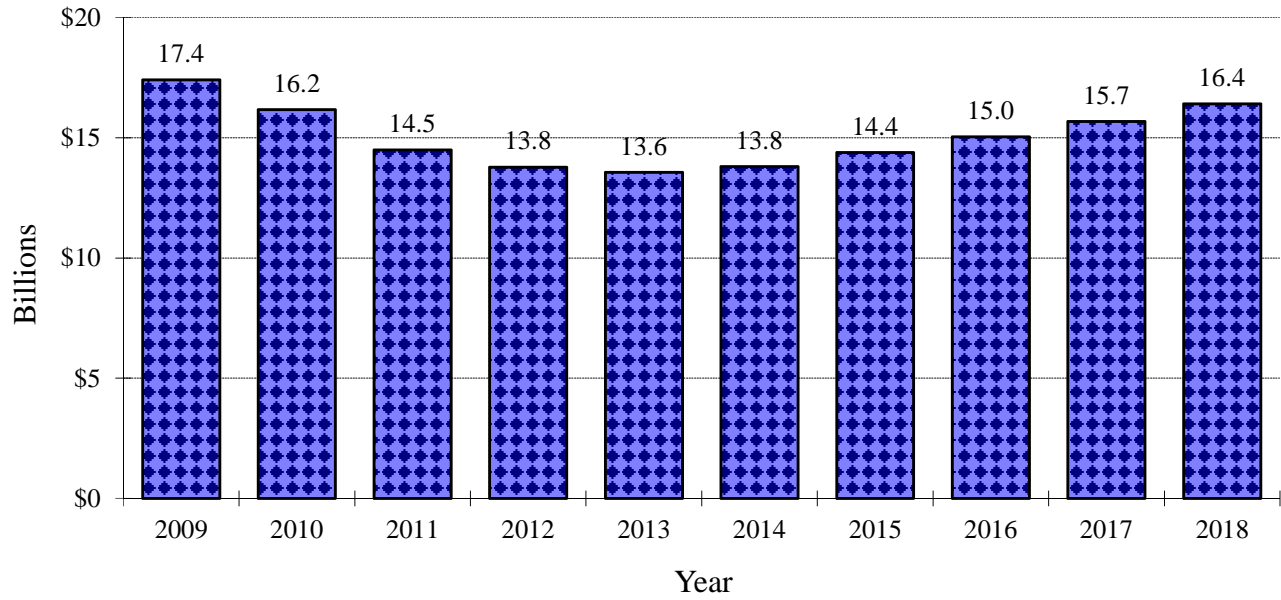
Trend Comparison Value vs. Millage



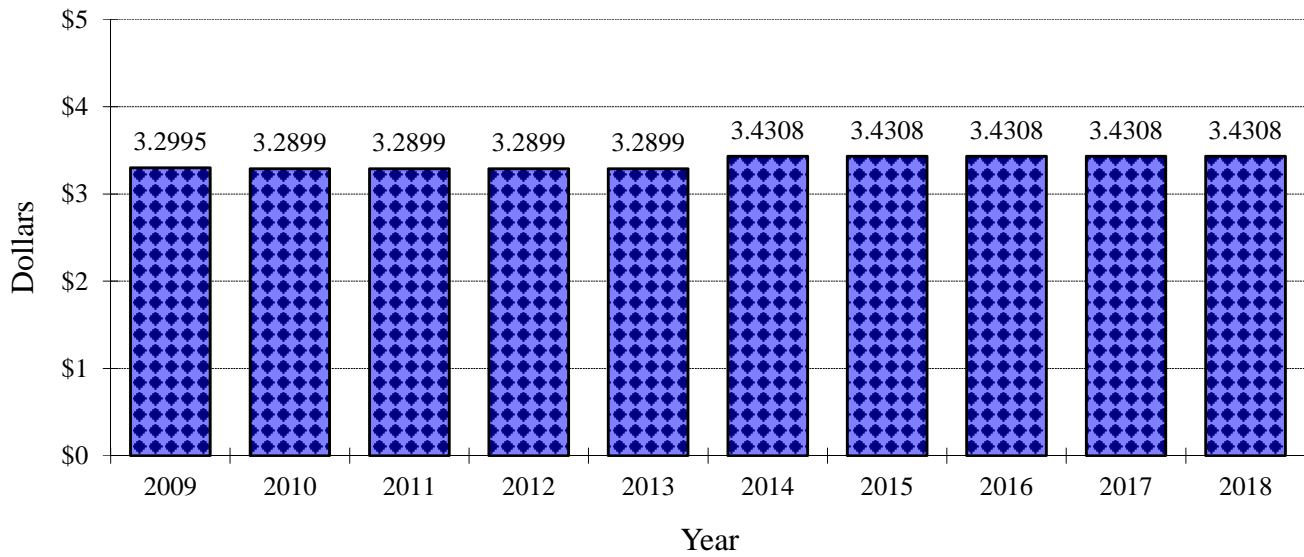
Trend Comparison Value vs. Budget



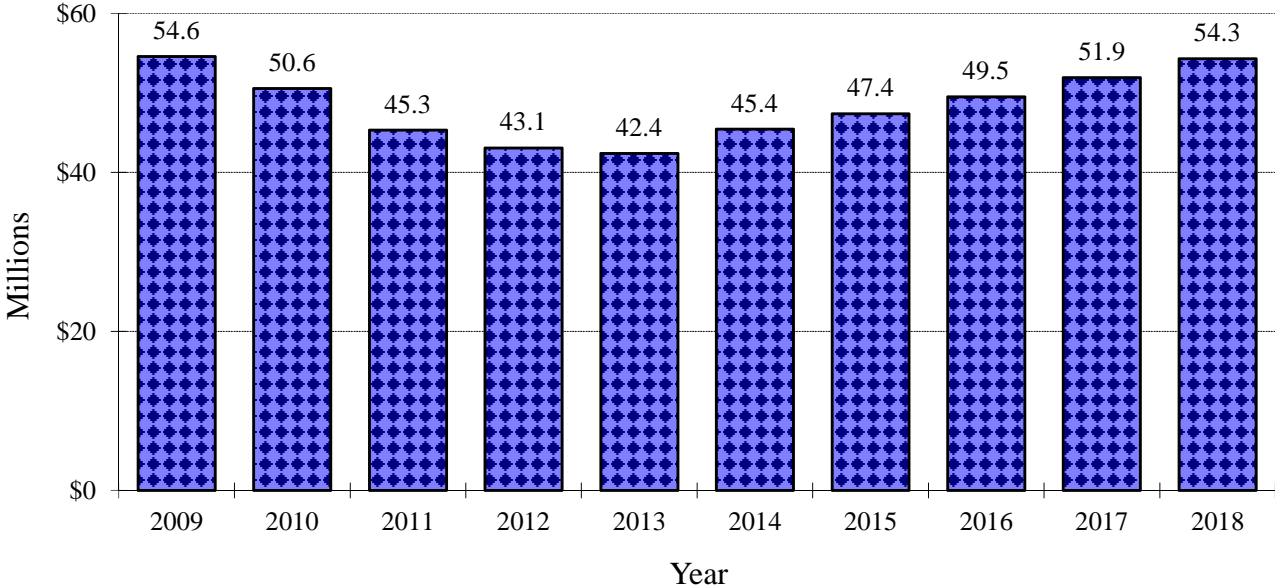
Property Valuation Last Ten Years



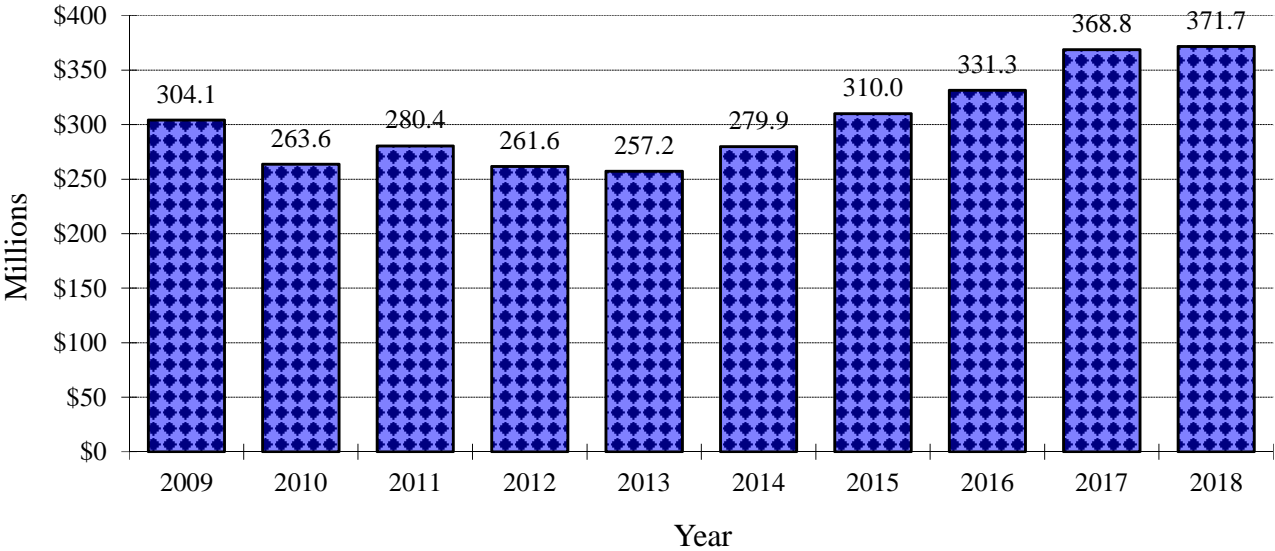
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years



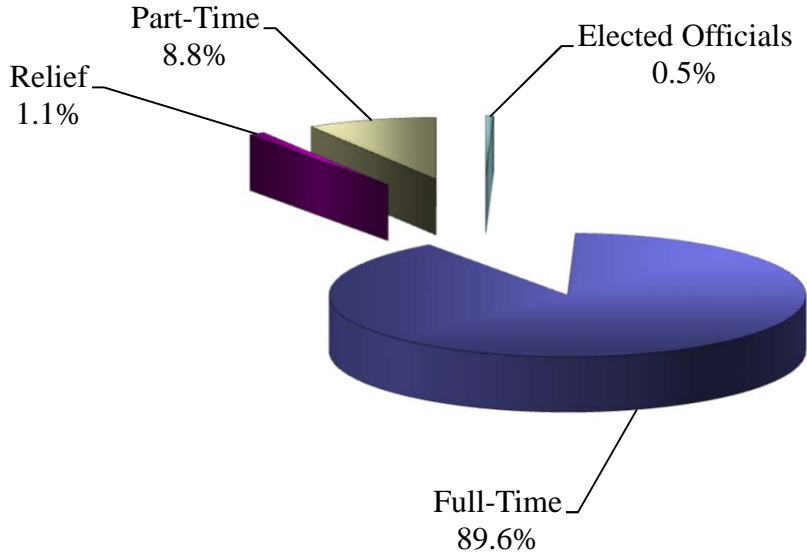
Human Resources Summary

Fund	Title	FY16	FY17	FY18	+/-
001	Board of County Commissioners	9	9	9	0
	County Administrator	7	6	6	0
	Purchasing	7	8	8	0
	Human Resources	8	8	9	1
	Growth Management	11	11	11	0
	Geographical Information Systems	9	9	9	0
	Systems and Networking	8	8	8	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	51	51	51	0
	Emergency Management	3	3	3	0
	County Warning Point	18	18	28	10
	Code Enforcement	4	5	5	0
	Beach Safety	27	27	27	0
	Corrections	135	135	139	4
	Agriculture Extension	10	11	10	(1)
	Grant Administration	0	3	3	0
	Veterans Services	3	3	3	0
	Mosquito Control	8	8	8	0
	Library Cooperative	1	1	1	0
	Tourist District Parks	3	5	5	0
	Pretrial Services	4	4	5	1
	Drug Court/Mental Health - Grant	4	4	4	0
	FDLIS Cooperative - Grant	1	1	1	0
Emergency Management Planner - Grant	0	1	1	0	
General Fund		336	344	359	15
101	Engineering & Administration	27	27	21	(6)
	Road Maintenance	57	57	57	0
	Traffic Signal Maintenance	5	6	6	0
	Stormwater Management	12	12	12	0
	Road Construction	20	20	26	6
	Traffic Planner - Grant	1	1	1	0
104	5th TDT-Tourism Promotion	4	5	5	0
	2nd TDT-Administration	11	10	10	0
	3rd TDT-C.C. Promotions	6	7	7	0
	3rd TDT-C.C. Administration	23	23	23	0
1st TDT-Beaches & Parks	2	2	2	0	
108	911 Coordinator	6	6	2	(4)
115	Unincorporated County Parks	19	19	19	0
119	Prisoner Benefit	2	2	2	0
120	Judicial Innovations	5	5	5	0
	Law Library	1	1	1	0
	Teen Court	1	1	1	0
	Special Revenue Funds	202	204	200	(4)
411	Water & Sewer-Operating	128	131	135	4
421	Airport Administration	9	10	10	0
	Airport-Operating	12	12	12	0
	Airport Security	20	0	0	0
	Airport Operations Center	9	9	9	0
	Destin	2	2	2	0
	Bob Sikes	1	1	1	0

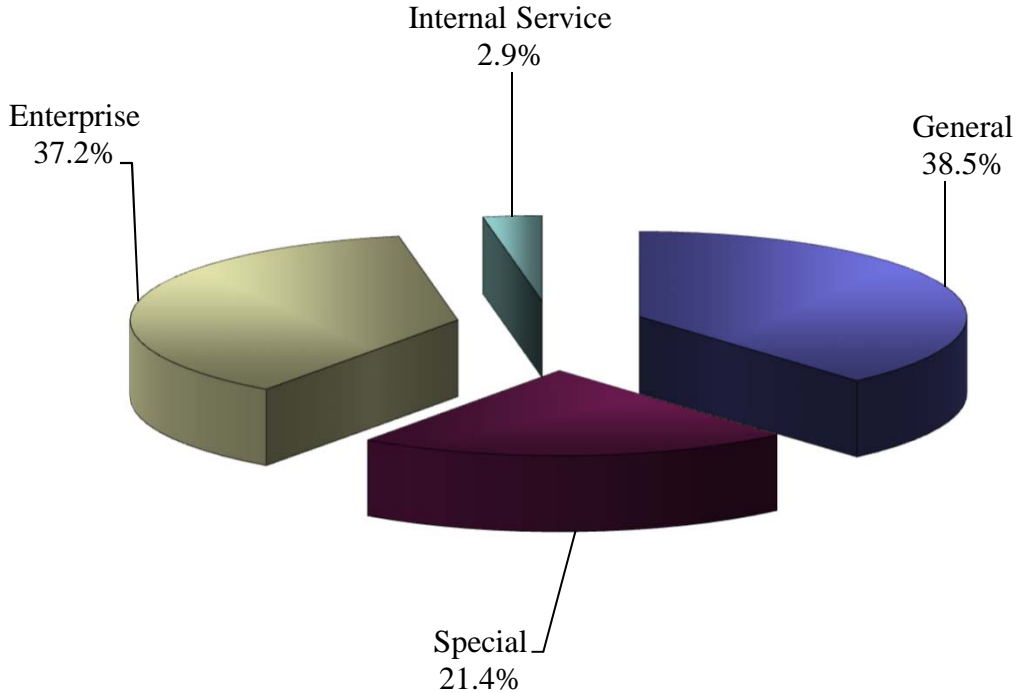
Human Resources Summary

Fund	Title	FY16	FY17	FY18	+/-
430	Solid Waste	14	15	15	0
441	Inspection	12	16	17	1
450	Emergency Medical Services	130	130	146	16
		<u>337</u>	<u>326</u>	<u>347</u>	<u>21</u>
501	Risk Management	3	4	4	0
502	Fleet Operations	21	21	23	2
	Internal Service Funds	<u>24</u>	<u>25</u>	<u>27</u>	<u>2</u>
	GRAND TOTAL	<u><u>899</u></u>	<u><u>899</u></u>	<u><u>933</u></u>	<u><u>34</u></u>
		<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	
	Elected Officials	5	5	5	0
	Full-time	801	811	836	25
	Part-time	11	11	10	(1)
	Relief	82	72	82	10
	Total	<u>899</u>	<u>899</u>	<u>933</u>	<u>34</u>

Positions by Category



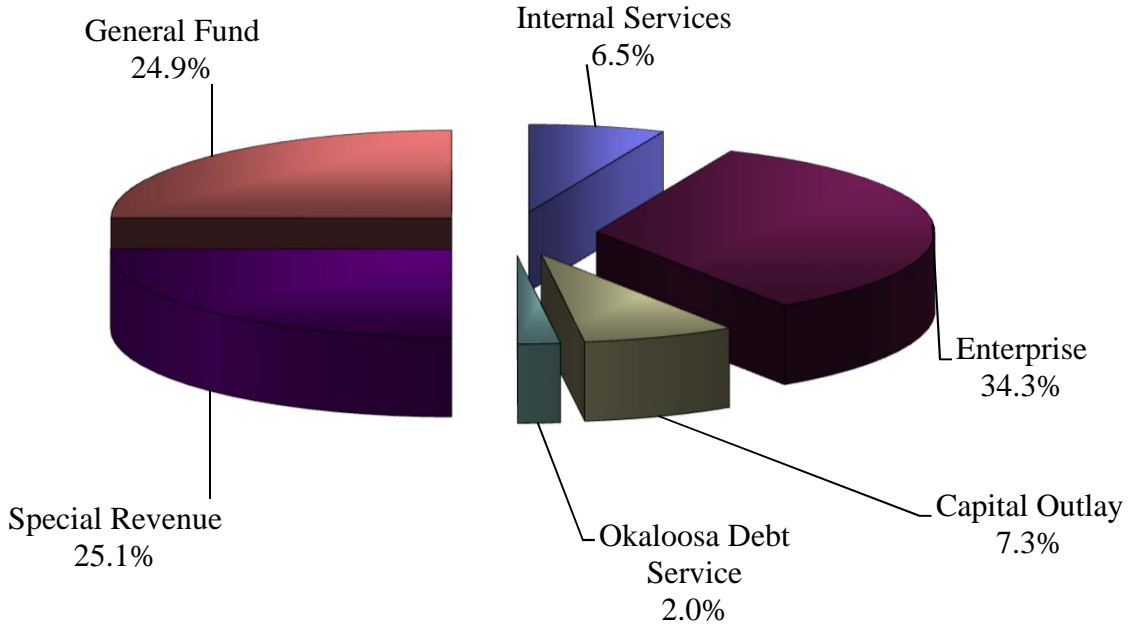
Positions by Major Fund



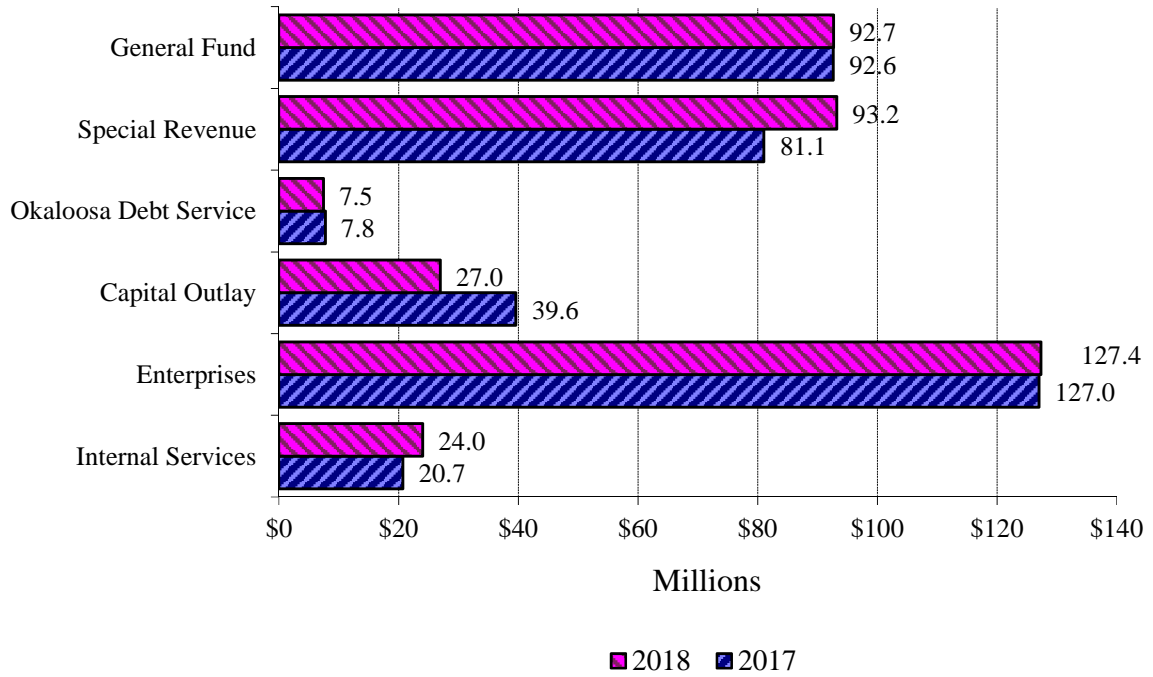
Summary of Balances Revenues and Expenditures

Fund	Title	Approved 2016	Approved 2017	Approved 2018	\$ Inc/(Dec)	% Inc/(Dec)
001	General Fund	\$88,186,335	\$92,645,850	\$92,696,312	\$50,462	0.1%
101	County Transportation Trust Fund	\$10,960,718	\$12,155,948	\$12,379,977	\$224,029	1.8%
104	Tourist Development Fund	\$45,459,814	\$54,774,450	\$66,884,600	\$12,110,150	22.1%
105	Natural Disaster Fund	\$0	\$500,000	\$300,000	(\$200,000)	-40.0%
106	S.H.I.P. Fund	\$312,115	\$314,766	\$323,000	\$8,234	2.6%
108	E-911 Operations Fund	\$1,743,250	\$1,750,250	\$1,685,000	(\$65,250)	-3.7%
109	Radio Communications Fund	\$176,000	\$121,000	\$127,000	\$6,000	5.0%
110	Law Enforcement Trust Fund	\$3,000	\$38,890	\$12,000	(\$26,890)	-69.1%
111	Police Academy Fund	\$38,350	\$30,400	\$25,400	(\$5,000)	-16.4%
112	County Public Health Fund	\$601,661	\$701,661	\$601,661	(\$100,000)	-14.3%
113	M.S.B.U. Fund	\$946,583	\$1,071,236	\$934,388	(\$136,848)	-12.8%
115	Unincorporated County Parks Fund	\$6,139,077	\$5,993,525	\$5,837,378	(\$156,147)	-2.6%
119	Prisoner Benefit Fund	\$1,277,600	\$1,357,000	\$1,858,500	\$501,500	37.0%
120	Additional Court Cost Fund	\$2,234,150	\$1,925,313	\$1,878,049	(\$47,264)	-2.5%
121	Drug Abuse Trust Fund	\$58,300	\$60,500	\$95,600	\$35,100	58.0%
122	Domestic Violence Trust Fund	\$32,255	\$39,255	\$42,455	\$3,200	8.2%
123	Traffic Education Fund	\$200,750	\$216,500	\$232,000	\$15,500	7.2%
201	Okaloosa Debt Service Fund	\$7,328,441	\$7,752,469	\$7,452,308	(\$300,161)	-3.9%
301	Capital Outlay Construction Trust Fund	\$13,814,075	\$25,895,500	\$12,997,110	(\$12,898,390)	-49.8%
302	Road/Bridge Construction Fund	\$14,590,000	\$13,720,720	\$13,954,995	\$234,275	1.7%
411	Water & Sewer Enterprise Fund	\$65,277,202	\$72,463,541	\$62,429,429	(\$10,034,112)	-13.8%
421	Airport Enterprise Fund	\$29,465,471	\$34,811,706	\$42,359,324	\$7,547,618	21.7%
430	Solid Waste Enterprise Fund	\$8,976,000	\$9,120,000	\$10,905,000	\$1,785,000	19.6%
441	Inspection Enterprise Fund	\$1,826,503	\$1,867,200	\$2,612,000	\$744,800	39.9%
450	Emergency Medical Service Enterprise Fund	\$8,688,300	\$8,767,378	\$9,054,000	\$286,622	3.3%
501	Self Insurance Fund	\$17,406,297	\$15,548,880	\$18,614,249	\$3,065,369	19.7%
502	Garage Services Fund	\$5,597,000	\$5,158,135	\$5,389,225	\$231,090	4.5%
TOTAL		<u>\$331,339,247</u>	<u>\$368,802,073</u>	<u>\$371,680,960</u>	<u>\$2,878,887</u>	<u>0.8%</u>

Budget by Major Funds



FY17 vs. FY18 Total Budget



Revenue Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
001	0100R	General Revenue	\$85,710,633	\$84,069,349	(\$1,641,284)	-1.9%
	0103R	Purchasing	\$45,000	\$21,300	(\$23,700)	-52.7%
	0108R	Planning	\$71,000	\$75,000	\$4,000	5.6%
	0111R	Information Systems	\$260,800	\$117,320	(\$143,480)	-55.0%
	0112R	Facilities Maintenance	\$52,000	\$53,000	\$1,000	1.9%
	0122R	County Warning Point	\$97,500	\$97,500	\$0	0.0%
	0124R	Code Enforcement	\$62,200	\$63,000	\$800	1.3%
	0125R	Beach Safety	\$587,818	\$442,000	(\$145,818)	-24.8%
	0126R	Corrections	\$622,500	\$483,100	(\$139,400)	-22.4%
	0127R	Medical Examiner	\$16,805	\$16,805	\$0	0.0%
	0130R	Agriculture Extension	\$15,000	\$0	(\$15,000)	-100.0%
	0132R	Grant Administration	\$110,250	\$200,000	\$89,750	81.4%
	0170R	County Parks	\$60,500	\$60,500	\$0	0.0%
	0171R	Library Cooperative	\$670,957	\$690,386	\$19,429	2.9%
	0175R	Tourist District Parks	\$930,676	\$959,180	\$28,504	3.1%
	0183R	Sheriff	\$3,021,310	\$5,035,467	\$2,014,157	66.7%
	0610R	Pretrial Services	\$40,000	\$40,000	\$0	0.0%
	701291R	FDCF MH & DCCM	\$171,005	\$170,063	(\$942)	-0.6%
	701471R	State Aid Library (12)	\$45,849	\$47,466	\$1,617	3.5%
	701700R	EOG-DEM E.M.P.A. 17	\$54,047	\$54,876	\$829	1.5%
	TOTAL	\$92,645,850	\$92,696,312	\$50,462	0.1%	
101	1001R	Engineering & Administration	\$1,974,460	\$1,805,192	(\$169,268)	-8.6%
	1002R	Road Maintenance	\$4,465,058	\$4,233,078	(\$231,980)	-5.2%
	1003R	Traffic Signal Maintenance	\$1,066,368	\$772,003	(\$294,365)	-27.6%
	1004R	Stormwater Management	\$2,848,031	\$2,992,474	\$144,443	5.1%
	1005R	Road Construction	\$1,707,931	\$2,482,766	\$774,835	45.4%
	71901R	DOT Traffic Signalization (09)	\$94,100	\$94,464	\$364	0.4%
	TOTAL	\$12,155,948	\$12,379,977	\$224,029	1.8%	
104	1151R	5th TDT	\$7,101,700	\$8,036,600	\$934,900	13.2%
	1152R	2nd TDT	\$5,369,700	\$6,104,300	\$734,600	13.7%
	1173R	3rd TDT	\$7,458,650	\$9,143,100	\$1,684,450	22.6%
	1175R	1st TDT	\$18,487,300	\$22,067,900	\$3,580,600	19.4%
	1179R	4th TDT	\$16,357,100	\$21,532,700	\$5,175,600	31.6%
	TOTAL	\$54,774,450	\$66,884,600	\$12,110,150	22.1%	
105	1200R	Natural Disaster	\$500,000	\$300,000	(\$200,000)	-40.0%
	TOTAL	\$500,000	\$300,000	(\$200,000)	-40.0%	
106	1351R	E.J.M. Aerospace	\$314,766	\$323,000	\$8,234	2.6%
	TOTAL	\$314,766	\$323,000	\$8,234	2.6%	
108	1401R	9-1-1 Coordinator	\$1,750,250	\$1,685,000	(\$65,250)	-3.7%
	TOTAL	\$1,750,250	\$1,685,000	(\$65,250)	-3.7%	
109	1021R	Radio Communications Program	\$121,000	\$127,000	\$6,000	5.0%
	TOTAL	\$121,000	\$127,000	\$6,000	5.0%	
110	1022R	Law Enforcement Trust	\$38,890	\$12,000	(\$26,890)	-69.1%
	TOTAL	\$38,890	\$12,000	(\$26,890)	-69.1%	
111	1023R	Policy Academy	\$30,400	\$25,400	(\$5,000)	-16.4%
	TOTAL	\$30,400	\$25,400	(\$5,000)	-16.4%	

Revenue Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
112	1550R	County Health Department	\$701,661	\$601,661	(\$100,000)	-14.3%
		TOTAL	\$701,661	\$601,661	(\$100,000)	-14.3%
113	1600R	Unified MSBU	\$503,774	\$483,018	(\$20,756)	-4.1%
	1694R	Pines & Triple Lakes MSBU	\$12,150	\$28,105	\$15,955	131.3%
	1695R	Bluewater Bay MSTU	\$441,360	\$341,595	(\$99,765)	-22.6%
	1697R	Lake Pippin MSTU	\$113,952	\$81,670	(\$32,282)	-28.3%
		TOTAL	\$1,071,236	\$934,388	(\$136,848)	-12.8%
115	1750R	Unincorporated County Parks	\$5,993,525	\$5,837,378	(\$156,147)	-2.6%
		TOTAL	\$5,993,525	\$5,837,378	(\$156,147)	-2.6%
119	1024R	Prisoner Benefit	\$1,357,000	\$1,858,500	\$501,500	37.0%
		TOTAL	\$1,357,000	\$1,858,500	\$501,500	37.0%
120	1025R	Judicial Innovations	\$527,375	\$454,500	(\$72,875)	-13.8%
	1026R	Legal Aid	\$85,000	\$85,000	\$0	0.0%
	1027R	Law Library	\$100,745	\$101,200	\$455	0.5%
	1028R	Teen Court	\$170,980	\$170,000	(\$980)	-0.6%
	1029R	Court Facilities	\$550,000	\$500,000	(\$50,000)	-9.1%
	1035R	Court Information - IT (50)	\$181,747	\$200,000	\$18,253	10.0%
	1036R	Public Defender - IT (20)	\$103,425	\$127,324	\$23,899	23.1%
	1037R	State Attorney - IT (30)	\$206,041	\$240,025	\$33,984	16.5%
		TOTAL	\$1,925,313	\$1,878,049	(\$47,264)	-2.5%
121	1031R	Drug Abuse Trust	\$60,500	\$95,600	\$35,100	58.0%
		TOTAL	\$60,500	\$95,600	\$35,100	58.0%
122	1032R	Family Mediation	\$5,255	\$5,255	\$0	0.0%
	1033R	Domestic Violence Trust	\$34,000	\$37,200	\$3,200	9.4%
		TOTAL	\$39,255	\$42,455	\$3,200	8.2%
123	1034R	Traffic Education	\$216,500	\$232,000	\$15,500	7.2%
		TOTAL	\$216,500	\$232,000	\$15,500	7.2%
201	2100R	Okaloosa Debt Service	\$2,818,335	\$2,246,779	(\$571,556)	-20.3%
	2105R	Courthouse Annex Extension	\$2,031,075	\$2,021,969	(\$9,106)	-0.4%
	2107R	West Destin Beach Note	\$669,821	\$669,660	(\$161)	0.0%
	2109R	Revenue Bond Series 2014	\$1,770,775	\$1,763,775	(\$7,000)	-0.4%
	2110R	Series 2016 Bonds	\$462,463	\$750,125	\$287,662	62.2%
		TOTAL	\$7,752,469	\$7,452,308	(\$300,161)	-3.9%
301	3100R	Capital Outlay Construction	\$1,769,000	\$877,110	(\$891,890)	-50.4%
	3160R	Judicial	\$23,500,000	\$11,500,000	(\$12,000,000)	-51.1%
	3175R	Capital Outlay Parks	\$6,500	\$0	(\$6,500)	-100.0%
	3179R	Florida Boating Improvement Program	\$620,000	\$620,000	\$0	0.0%
		TOTAL	\$25,895,500	\$12,997,110	(\$12,898,390)	-49.8%
302	3201R	Road/Bridge CGT	\$9,200,000	\$8,775,000	(\$425,000)	-4.6%
	3202R	Road/Bridge 1 LOGT	\$3,325,000	\$3,200,000	(\$125,000)	-3.8%
	3204R	R/B Resurfacing	\$500,000	\$500,000	\$0	0.0%
	3205R	R/B Special Projects	\$0	\$29,995	\$29,995	NA
	3206R	PJ Adams TIF	\$695,720	\$1,450,000	\$754,280	108.4%
		TOTAL	\$13,720,720	\$13,954,995	\$234,275	1.7%

Revenue Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
411	4100R	Water & Sewer	\$66,963,541	\$62,429,429	(\$4,534,112)	-6.8%
	4150R	Water & Sewer 2012 Loan	\$5,500,000	\$0	(\$5,500,000)	-100.0%
	TOTAL		\$72,463,541	\$62,429,429	(\$10,034,112)	-13.8%
421	4200R	Airport Revenue	\$7,335,000	\$10,830,000	\$3,495,000	47.6%
	4201R	Northwest Florida Regional Airport	\$8,438,994	\$9,790,410	\$1,351,416	16.0%
	4210R	Destin Airport	\$749,472	\$737,000	(\$12,472)	-1.7%
	4220R	Bob Sikes Airport	\$508,240	\$523,914	\$15,674	3.1%
	4255R	P.F.C.	\$11,770,000	\$13,955,000	\$2,185,000	18.6%
	4256R	C.F.C.	\$6,010,000	\$6,523,000	\$513,000	8.5%
TOTAL		\$34,811,706	\$42,359,324	\$7,547,618	21.7%	
430	4300R	Solid Waste	\$9,120,000	\$10,905,000	\$1,785,000	19.6%
	TOTAL		\$9,120,000	\$10,905,000	\$1,785,000	19.6%
441	4400R	Inspections	\$1,867,200	\$2,612,000	\$744,800	39.9%
	TOTAL		\$1,867,200	\$2,612,000	\$744,800	39.9%
450	4500R	Emergency Medical Service	\$8,767,378	\$9,054,000	\$286,622	3.3%
	TOTAL		\$8,767,378	\$9,054,000	\$286,622	3.3%
501	5100R	Self Insurance	\$15,548,880	\$18,525,749	\$2,976,869	19.1%
	5103R	HEALTH PROGRAMS REVENUE	\$0	\$88,500	\$88,500	NA
	TOTAL		\$15,548,880	\$18,614,249	\$3,065,369	19.7%
502	5200R	Garage Services	\$5,158,135	\$5,320,510	\$162,375	3.1%
	751841R	FTA EXPENDITURES (O)	\$0	\$68,715	\$68,715	NA
	TOTAL		\$5,158,135	\$5,389,225	\$231,090	4.5%
GRAND TOTAL			\$368,802,073	\$371,680,960	\$2,878,887	0.8%

Expenditure Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
001	0101	Board of County Commissioners	\$834,131	\$819,590	(\$14,541)	-1.7%
	0102	County Administrator	\$649,856	\$654,735	\$4,879	0.8%
	0103	Purchasing	\$654,113	\$561,554	(\$92,559)	-14.2%
	0104	Human Resources	\$667,191	\$645,305	(\$21,886)	-3.3%
	0107	Legal Services	\$335,500	\$450,000	\$114,500	34.1%
	0108	Planning	\$728,004	\$720,740	(\$7,264)	-1.0%
	0109	General Services-Planning	\$11,708	\$11,708	\$0	0.0%
	01112	Geographical Information Systems	\$814,689	\$769,976	(\$44,713)	-5.5%
	01113	Systems & Networking	\$1,054,989	\$1,099,601	\$44,612	4.2%
	01114	Applications & Administration	\$532,367	\$606,173	\$73,806	13.9%
	01115	Telecommunications	\$246,200	\$102,700	(\$143,500)	-58.3%
	0112	Facilities Maintenance	\$3,519,039	\$3,522,823	\$3,784	0.1%
	0114	General Services-Other	\$2,941,094	\$2,957,159	\$16,065	0.5%
	0115	Property Appraiser Operating	\$75,000	\$75,000	\$0	0.0%
	0116	Tax Collector Operating	\$3,569,975	\$3,576,039	\$6,064	0.2%
	0120	General Services-Fire Control	\$39,505	\$39,505	\$0	0.0%
	0121	Emergency Management	\$335,496	\$348,750	\$13,254	4.0%
	0122	County Warning Point	\$1,004,131	\$1,019,050	\$14,919	1.5%
	0124	Code Enforcement	\$245,722	\$247,709	\$1,987	0.8%
	0125	Beach Safety	\$587,818	\$442,000	(\$145,818)	-24.8%
	0126	Corrections	\$14,060,790	\$14,440,818	\$380,028	2.7%
	0127	Medical Examiner	\$588,989	\$578,236	(\$10,753)	-1.8%
	0130	Agriculture Extension	\$342,212	\$327,575	(\$14,637)	-4.3%
	0131	General Services-Conservation	\$45,215	\$45,215	\$0	0.0%
	0132	Grant Administration	\$143,480	\$296,902	\$153,422	106.9%
	0141	Community Transit	\$93,456	\$103,398	\$9,942	10.6%
	0150	General Services-Industry Development	\$1,871,568	\$2,359,570	\$488,002	26.1%
	0151	Veterans Service	\$179,188	\$180,322	\$1,134	0.6%
	0160	Mosquito Control	\$678,017	\$701,757	\$23,740	3.5%
	0161	Public Health	\$492,000	\$492,000	\$0	0.0%
	0162	Mental Health	\$460,383	\$440,383	(\$20,000)	-4.3%
	0163	Human Services	\$2,333,220	\$2,371,117	\$37,897	1.6%
	0170	County Parks	\$182,484	\$183,129	\$645	0.4%
	0171	Library Cooperative	\$670,957	\$674,816	\$3,859	0.6%
	0175	Tourist District Parks	\$930,676	\$946,728	\$16,052	1.7%
	0180	Clerk to the Board of County Commissioners	\$1,594,630	\$1,502,413	(\$92,217)	-5.8%
	0181	Property Appraiser	\$3,640,425	\$3,670,490	\$30,065	0.8%
	0183	Sheriff	\$36,211,982	\$38,354,268	\$2,142,286	5.9%
	0184	Supervisor of Elections	\$1,769,871	\$1,704,934	(\$64,937)	-3.7%
	0198	Interfund Transfer	\$0	\$120,025	\$120,025	NA
	0199	Reserves/Miscellaneous	\$6,786,767	\$3,753,078	(\$3,033,689)	-44.7%
	0601	State Attorney Office	\$88,510	\$88,510	\$0	0.0%
	0602	Public Defender Office	\$900	\$900	\$0	0.0%
	0603	Court Administration	\$12,280	\$20,280	\$8,000	65.1%
	0604	Administration-Circuit Court	\$2,200	\$2,400	\$200	9.1%
	0610	Pretrial Services Program	\$348,221	\$400,813	\$52,592	15.1%
	701291	FDCF MH & DCCM	\$171,005	\$166,672	(\$4,333)	-2.5%
	701471	State Aid Library	\$45,849	\$46,018	\$169	0.4%
	701700	EOG-DEM E.M.P.A.	\$54,047	\$53,428	(\$619)	-1.1%
		TOTAL	\$92,645,850	\$92,696,312	\$50,462	0.1%

Expenditure Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
101	1001	Engineering & Administration	\$1,974,460	\$1,805,192	(\$169,268)	-8.6%
	1002	Road Maintenance	\$4,465,058	\$4,233,078	(\$231,980)	-5.2%
	1003	Traffic Signal Maintenance	\$1,066,368	\$772,003	(\$294,365)	-27.6%
	1004	Stormwater Management	\$2,848,031	\$2,992,474	\$144,443	5.1%
	1005	Road Construction	\$1,707,931	\$2,482,766	\$774,835	45.4%
	71901	FDOT Traffic Signals (09)	\$94,100	\$94,464	\$364	0.4%
		TOTAL	\$12,155,948	\$12,379,977	\$224,029	1.8%
104	1151	5th TDT - Tourism Promotion	\$7,101,700	\$8,036,600	\$934,900	13.2%
	1152	2nd TDT - Administration	\$5,369,700	\$6,104,300	\$734,600	13.7%
	1172	3rd TDT - Promotions	\$3,061,105	\$4,843,189	\$1,782,084	58.2%
	1173	3rd TDT - O&M	\$4,397,545	\$4,299,911	(\$97,634)	-2.2%
	1175	1st TDT - Beaches & Parks	\$18,487,300	\$22,067,900	\$3,580,600	19.4%
	1179	4th TDT - C.C. Capital	\$16,357,100	\$21,532,700	\$5,175,600	31.6%
		TOTAL	\$54,774,450	\$66,884,600	\$12,110,150	22.1%
105	1298	Interfund Transfer	\$500,000	\$300,000	(\$200,000)	-40.0%
		TOTAL	\$500,000	\$300,000	(\$200,000)	-40.0%
106	1351	E.J.M. Aerospace	\$314,766	\$323,000	\$8,234	2.6%
		TOTAL	\$314,766	\$323,000	\$8,234	2.6%
108	1401	9-1-1 Coordinator	\$1,750,250	\$1,685,000	(\$65,250)	-3.7%
		TOTAL	\$1,750,250	\$1,685,000	(\$65,250)	-3.7%
109	1021	Radio Communications Program	\$121,000	\$127,000	\$6,000	5.0%
		TOTAL	\$121,000	\$127,000	\$6,000	5.0%
110	1022	Law Enforcement Trust	\$38,890	\$12,000	(\$26,890)	-69.1%
		TOTAL	\$38,890	\$12,000	(\$26,890)	-69.1%
111	1023	Policy Academy	\$30,400	\$25,400	(\$5,000)	-16.4%
		TOTAL	\$30,400	\$25,400	(\$5,000)	-16.4%
112	1550	County Health Department	\$701,661	\$601,661	(\$100,000)	-14.3%
		TOTAL	\$701,661	\$601,661	(\$100,000)	-14.3%
113	1601	Unified MSBU	\$503,774	\$366,926	(\$136,848)	-27.2%
	1694	Pines & Triple Lakes MSBU	\$12,150	\$12,150	\$0	0.0%
	1695	Bluewater Bay MSTU	\$441,360	\$441,360	\$0	0.0%
	1697	Lake Pippin MSTU	\$113,952	\$113,952	\$0	0.0%
		TOTAL	\$1,071,236	\$934,388	(\$136,848)	-12.8%
115	1750	County Parks-Unincorporated Areas	\$1,182,171	\$1,329,317	\$147,146	12.4%
	1755	Capital Projects	\$1,759,859	\$1,429,682	(\$330,177)	-18.8%
	1798	Interfund Transfer	\$1,293,462	\$1,336,240	\$42,778	3.3%
	1799	Reserves/Miscellaneous	\$1,758,033	\$1,742,139	(\$15,894)	-0.9%
		TOTAL	\$5,993,525	\$5,837,378	(\$156,147)	-2.6%
119	1024	Prisoner Benefit	\$1,357,000	\$1,858,500	\$501,500	37.0%
		TOTAL	\$1,357,000	\$1,858,500	\$501,500	37.0%

Expenditure Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
120	1025	Judicial Innovations	\$527,375	\$454,500	(\$72,875)	-13.8%
	1026	Legal Aid	\$85,000	\$85,000	\$0	0.0%
	1027	Law Library	\$100,745	\$101,200	\$455	0.5%
	1028	Teen Court	\$170,980	\$170,000	(\$980)	-0.6%
	1030	Court Facilities	\$550,000	\$500,000	(\$50,000)	-9.1%
	1035	Court Administration-IT	\$181,747	\$200,000	\$18,253	10.0%
	1036	Public Defendet - IT	\$103,425	\$127,324	\$23,899	23.1%
	1037	State Attorney - AT	\$206,041	\$240,025	\$33,984	16.5%
		TOTAL	\$1,925,313	\$1,878,049	(\$47,264)	-2.5%
121	1031	Drug Abuse Trust	\$60,500	\$95,600	\$35,100	58.0%
		TOTAL	\$60,500	\$95,600	\$35,100	58.0%
122	1032	Family Mediation	\$5,255	\$5,255	\$0	0.0%
	1033	Domestic Violence Trust	\$34,000	\$37,200	\$3,200	9.4%
		TOTAL	\$39,255	\$42,455	\$3,200	8.2%
123	1034	Traffic Education	\$216,500	\$232,000	\$15,500	7.2%
		TOTAL	\$216,500	\$232,000	\$15,500	7.2%
201	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$0	0.0%
	2105	Courthouse Annex Extension	\$2,031,075	\$2,021,969	(\$9,106)	-0.4%
	2106	Bond - Brackin Building	\$265,650	\$265,729	\$79	0.0%
	2107	West Destin Beach Note	\$669,821	\$669,660	(\$161)	0.0%
	2109	Revenue Bond Sereies 2014	\$1,770,775	\$1,763,775	(\$7,000)	-0.4%
	2110	Series 2016 Bonds	\$462,463	\$750,125	\$287,662	62.2%
	2198	Interfund Transfer	\$1,961,935	\$1,390,300	(\$571,635)	-29.1%
	2199	Reserves/Miscellaneous	\$400,000	\$400,000	\$0	0.0%
		TOTAL	\$7,752,469	\$7,452,308	(\$300,161)	-3.9%
301	3110	Capital Outlay Projects	\$1,035,973	\$463,178	(\$572,795)	-55.3%
	3120	Capital Outlay Projects-Public Safety	\$298,500	\$198,000	(\$100,500)	-33.7%
	3160	Capital Outlay Projects-Judicial	\$23,500,000	\$11,500,000	(\$12,000,000)	-51.1%
	3170	Capital Outlay Projects-Culture/Recreation	\$188,327	\$113,232	(\$75,095)	-39.9%
	3175	Capital Outlay Projects-Parks	\$6,500	\$0	(\$6,500)	-100.0%
	3179	Capital Outlay Projects-F.B.I.P.	\$620,000	\$620,000	\$0	0.0%
	3198	Interfund Transfer	\$246,200	\$102,700	(\$143,500)	-58.3%
		TOTAL	\$25,895,500	\$12,997,110	(\$12,898,390)	-49.8%
302	3201	Road/Bridge-Constitutional Gas Tax	\$9,200,000	\$8,775,000	(\$425,000)	-4.6%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$3,325,000	\$3,200,000	(\$125,000)	-3.8%
	3204	Road/Bridge - Resurfacing	\$500,000	\$500,000	\$0	0.0%
	3205	Road/Bridge - Special Projects	\$0	\$29,995	\$29,995	NA
	3206	PJ Adams TIF	\$695,720	\$1,450,000	\$754,280	108.4%
		TOTAL	\$13,720,720	\$13,954,995	\$234,275	1.7%
411	4101	Water & Sewer-Operating	\$27,910,221	\$28,225,185	\$314,964	1.1%
	4120	Water Construction	\$6,345,000	\$7,825,000	\$1,480,000	23.3%
	4125	Sewer Construction	\$9,855,000	\$2,575,000	(\$7,280,000)	-73.9%
	4150	Water & Sewer 2012 Loan	\$5,500,000	\$0	(\$5,500,000)	-100.0%
	4199	Reserves/Miscellaneous	\$22,853,320	\$23,804,244	\$950,924	4.2%
		TOTAL	\$72,463,541	\$62,429,429	(\$10,034,112)	-13.8%

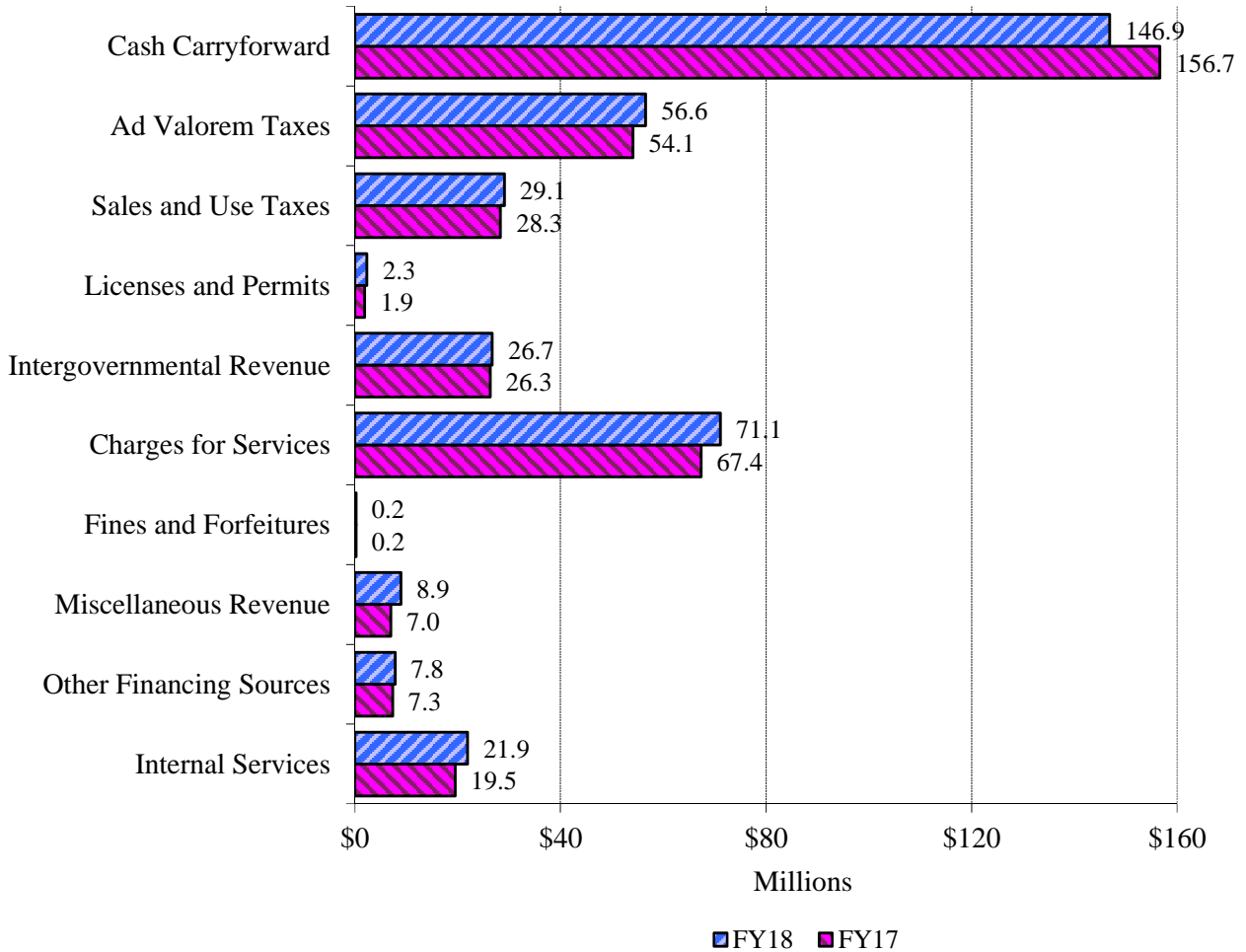
Expenditure Department Budgets

Fund	Dept	Title	FY17	FY18	+/-	%
421	4201	Airport Administration	\$2,130,777	\$2,329,321	\$198,544	9.3%
	4202	Airport-Operating	\$4,636,307	\$4,616,893	(\$19,414)	-0.4%
	4204	Airport Operations Center	\$473,018	\$463,429	(\$9,589)	-2.0%
	4207	Airport -Capital Outlay	\$0	\$477,727	\$477,727	NA
	4210	Destin-Operating	\$284,211	\$292,867	\$8,656	3.0%
	4215	Destin - Capital Outlay	\$0	\$37,500	\$37,500	NA
	4220	Bob Sikes-Operating	\$253,172	\$244,912	(\$8,260)	-3.3%
	4225	Bob Sikes-Capital Outlay	\$40,000	\$400,000	\$360,000	900.0%
	4255	P.F.C. Operating	\$11,770,000	\$13,955,000	\$2,185,000	18.6%
	4256	C.F.C. Operating	\$6,010,000	\$6,523,000	\$513,000	8.5%
	4298	Interfund Transfer	\$799,865	\$1,516,931	\$717,066	89.6%
	4299	Reserves/Miscellaneous	\$8,414,356	\$11,501,744	\$3,087,388	36.7%
		TOTAL	\$34,811,706	\$42,359,324	\$7,547,618	21.7%
430	4301	Solid Waste	\$8,474,998	\$9,335,593	\$860,595	10.2%
	4399	Reserves/Miscellaneous	\$645,002	\$1,569,407	\$924,405	143.3%
		TOTAL	\$9,120,000	\$10,905,000	\$1,785,000	19.6%
441	4400	Inspections	\$1,867,200	\$1,934,702	\$67,502	3.6%
	4499	Reserves/Miscellaneous	\$0	\$677,298	\$677,298	NA
		TOTAL	\$1,867,200	\$2,612,000	\$744,800	39.9%
450	4500	Emergency Medical Service	\$8,767,378	\$8,585,301	(\$182,077)	-2.1%
	4599	Reserves/Miscellaneous	\$0	\$468,699	\$468,699	NA
		TOTAL	\$8,767,378	\$9,054,000	\$286,622	3.3%
501	5101	Risk Management	\$311,258	\$301,475	(\$9,783)	-3.1%
	5102	Self Insurance	\$13,932,448	\$15,811,000	\$1,878,552	13.5%
	5103	Health Programs	\$0	\$88,500	\$88,500	NA
	5199	Reserves/Miscellaneous	\$1,305,174	\$2,413,274	\$1,108,100	84.9%
		TOTAL	\$15,548,880	\$18,614,249	\$3,065,369	19.7%
502	5200	Fleet Operations	\$5,158,135	\$5,321,957	\$163,822	3.2%
	751841	FTA Expenditures	\$0	\$67,268	\$67,268	NA
		TOTAL	\$5,158,135	\$5,389,225	\$231,090	4.5%
		GRAND TOTAL	\$368,802,073	\$371,680,960	\$2,878,887	0.8%

OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2017-2018
REVENUE OVERVIEW BY FUND

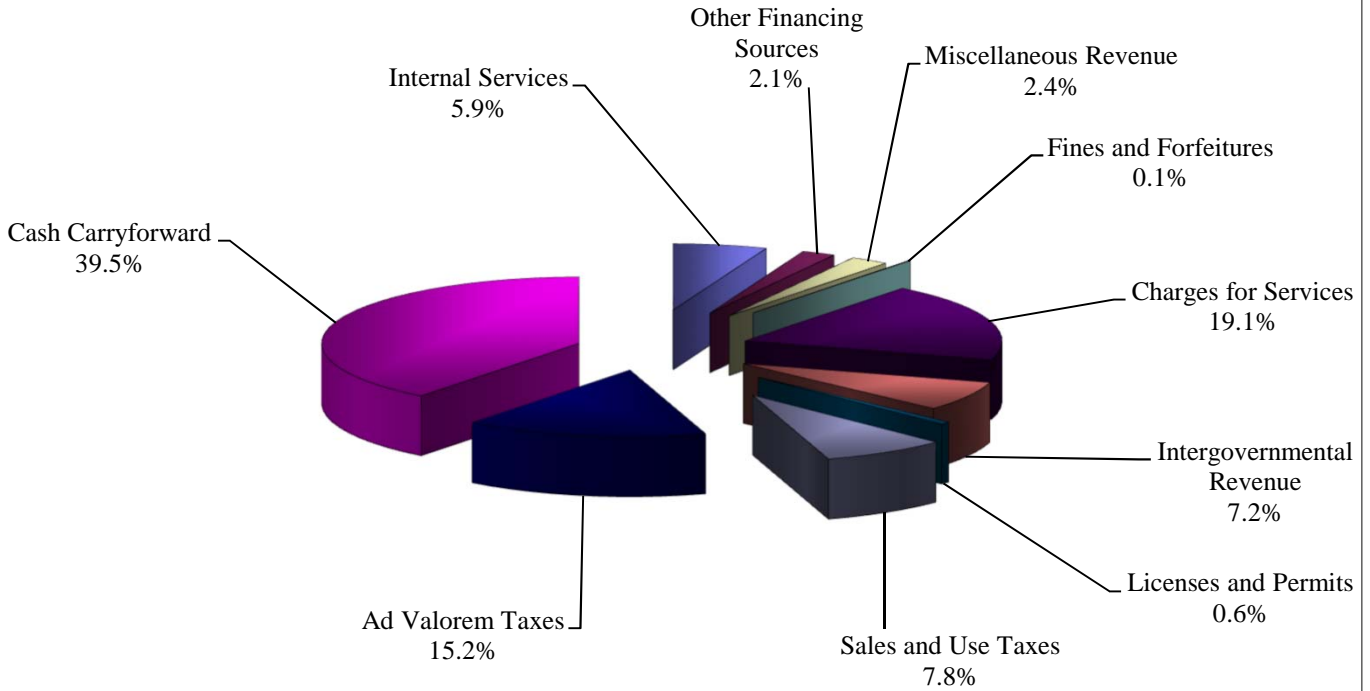
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD	\$6,900,000	\$54,068,509	\$450,000	\$21,982,105	\$61,468,000	\$2,000,000	\$146,868,614
ESTIMATED REVENUES:							
Taxes:							
	Millage Per	\$1000					
Ad Valorem Taxes-County Wide	3.4308	\$53,770,494	\$595,661				\$54,366,155
Unincorporated Parks-MSTU	0.2990		\$2,227,078				\$2,227,078
Local Option Fuel Tax			\$4,700,000	\$1,900,000			\$6,600,000
Other Taxes		\$2,000,000	\$20,500,000				\$22,500,000
Licenses and Permits		\$17,600	\$506,558		\$1,819,500		\$2,343,658
Intergovernmental Revenue		\$16,459,905	\$2,688,464	\$5,346,500	\$2,170,000	\$68,715	\$26,733,584
Charges for Services		\$8,036,658	\$3,530,782		\$59,547,243		\$71,114,683
Fines and Forfeitures		\$13,000	\$196,000				\$209,000
Miscellaneous Revenue		\$1,651,985	\$2,179,050	\$486,148	\$125,000	\$4,492,010	\$8,934,193
Internal Services						\$21,934,759	\$21,934,759
Total Sources		\$81,949,642	\$37,123,593	\$5,832,648	\$4,195,000	\$65,858,753	\$216,963,110
Transfers In		\$3,846,670	\$2,024,906	\$1,169,660	\$775,000	\$33,000	\$7,849,236
Debt Proceeds							\$0
Transfers from Elected Officials		\$0					\$0
Total Estimated Revenues, Transfers & Balances		<u>\$92,696,312</u>	<u>\$93,217,008</u>	<u>\$7,452,308</u>	<u>\$26,952,105</u>	<u>\$127,359,753</u>	<u>\$371,680,960</u>

Revenues by Source Fiscal Year Comparison

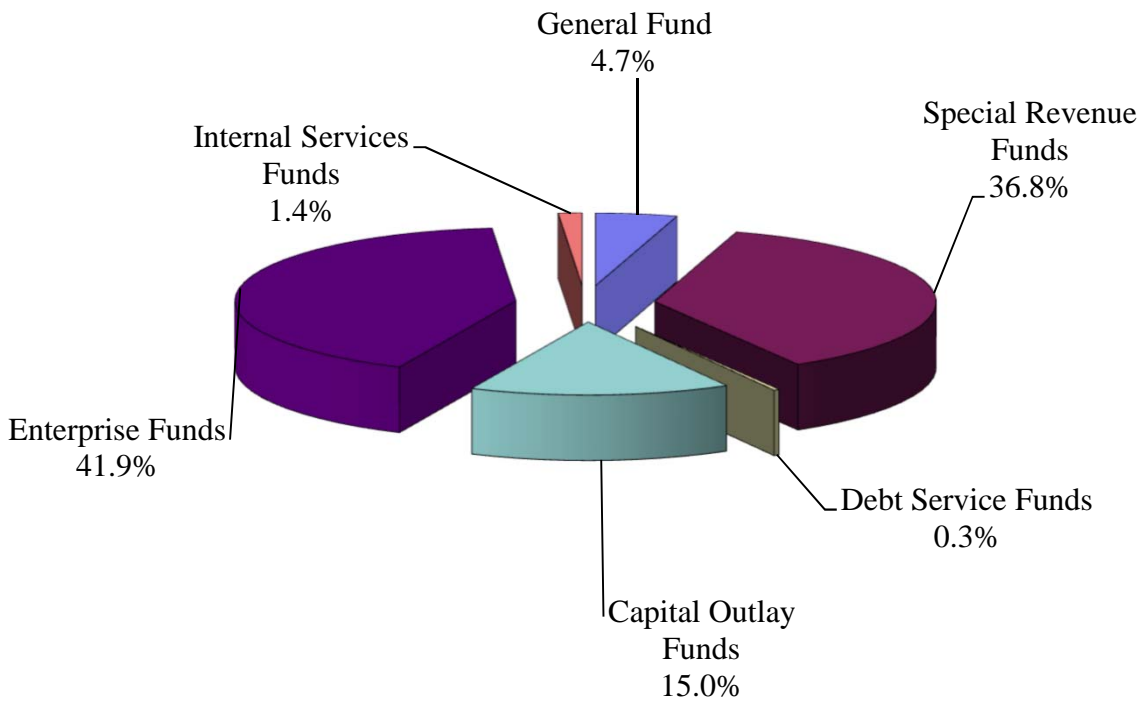


	FY17	FY18	% (+/-)
Cash Carryforward	\$156,653,831	\$146,868,614	-6.2%
Ad Valorem Taxes	\$54,128,496	\$56,593,233	4.6%
Sales and Use Taxes	\$28,325,000	\$29,100,000	2.7%
Licenses and Permits	\$1,923,327	\$2,343,658	21.9%
Intergovernmental Revenue	\$26,334,701	\$26,733,584	1.5%
Charges for Services	\$67,353,435	\$71,114,683	5.6%
Fines and Forfeitures	\$233,500	\$209,000	-10.5%
Miscellaneous Revenue	\$7,009,426	\$8,934,193	27.5%
Other Financing Sources	\$7,333,342	\$7,849,236	7.0%
Internal Services	\$19,507,015	\$21,934,759	12.4%
Total	\$368,802,073	\$371,680,960	0.8%

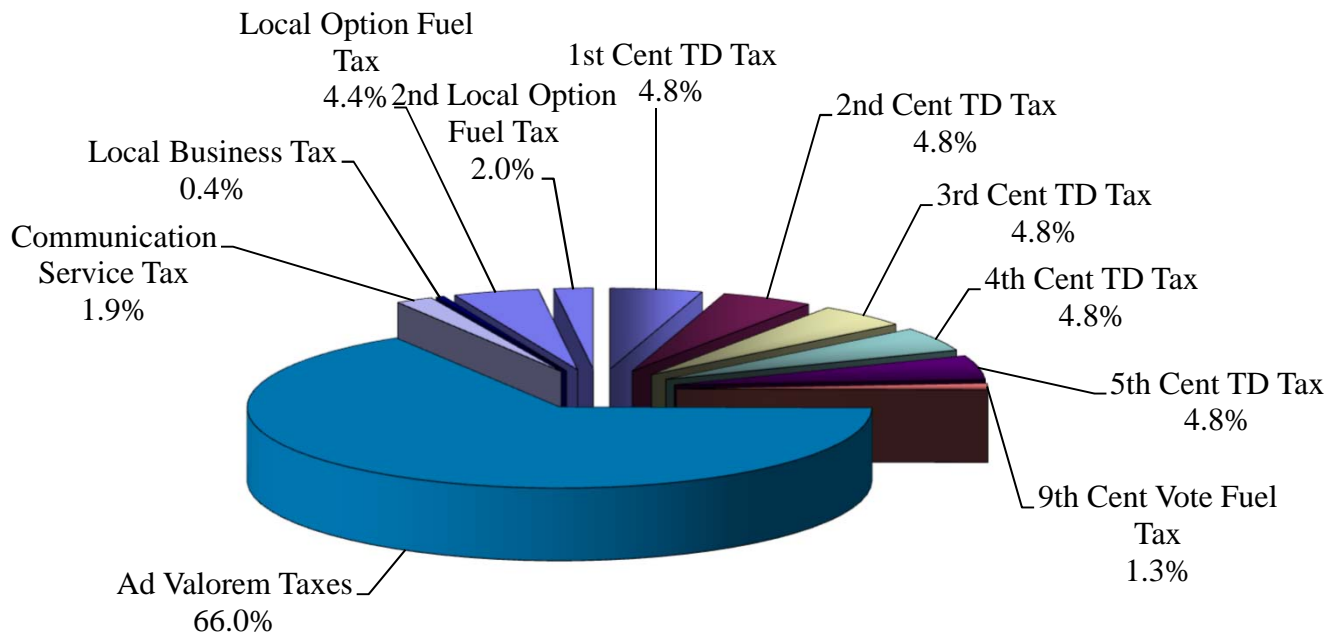
Revenue by Source \$371,680,960



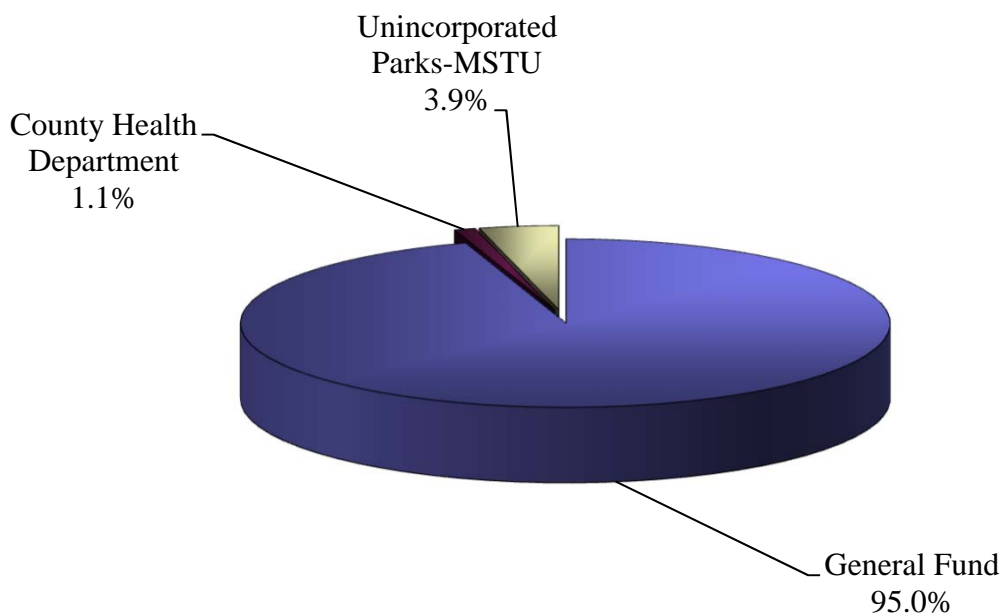
Cash Carryforward by Fund Type \$146,868,614



Taxes
\$85,693,233



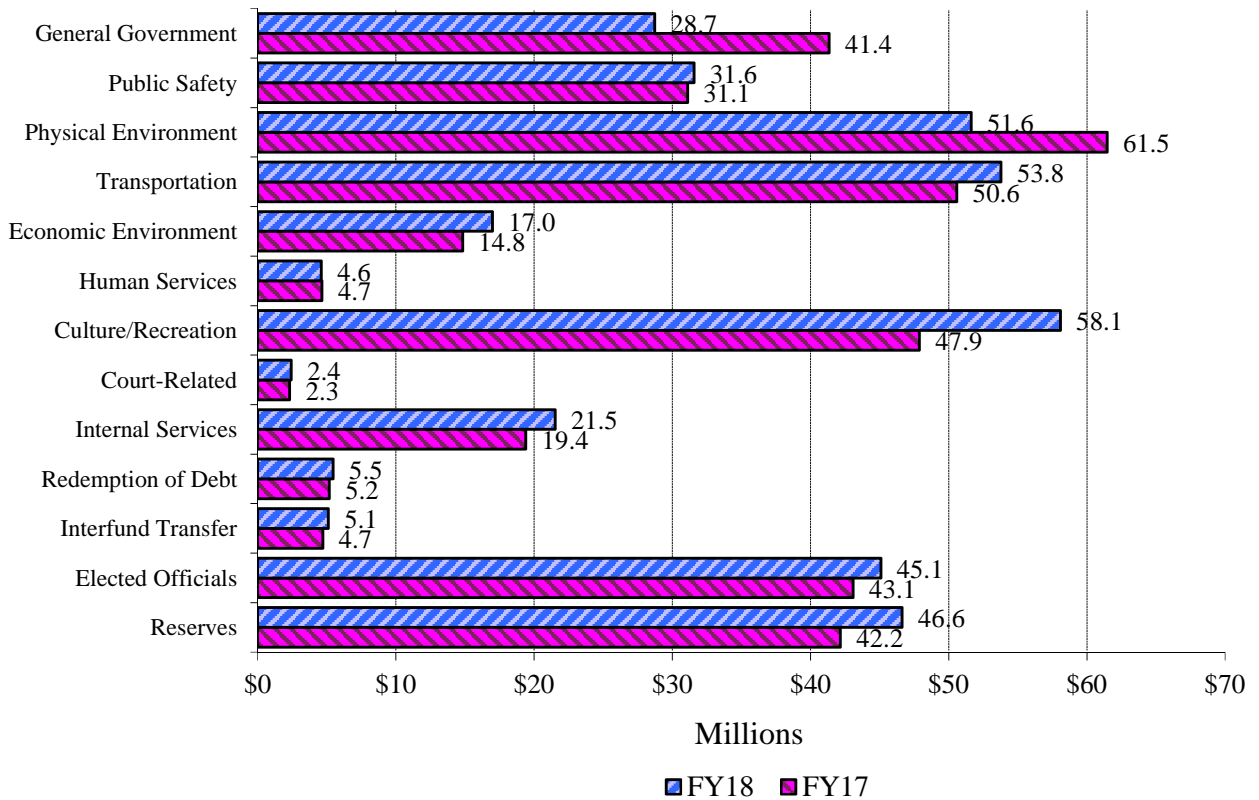
Ad Valorem Tax by Fund Type
\$56,593,233



OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2017-2018
EXPENDITURE OVERVIEW BY FUND

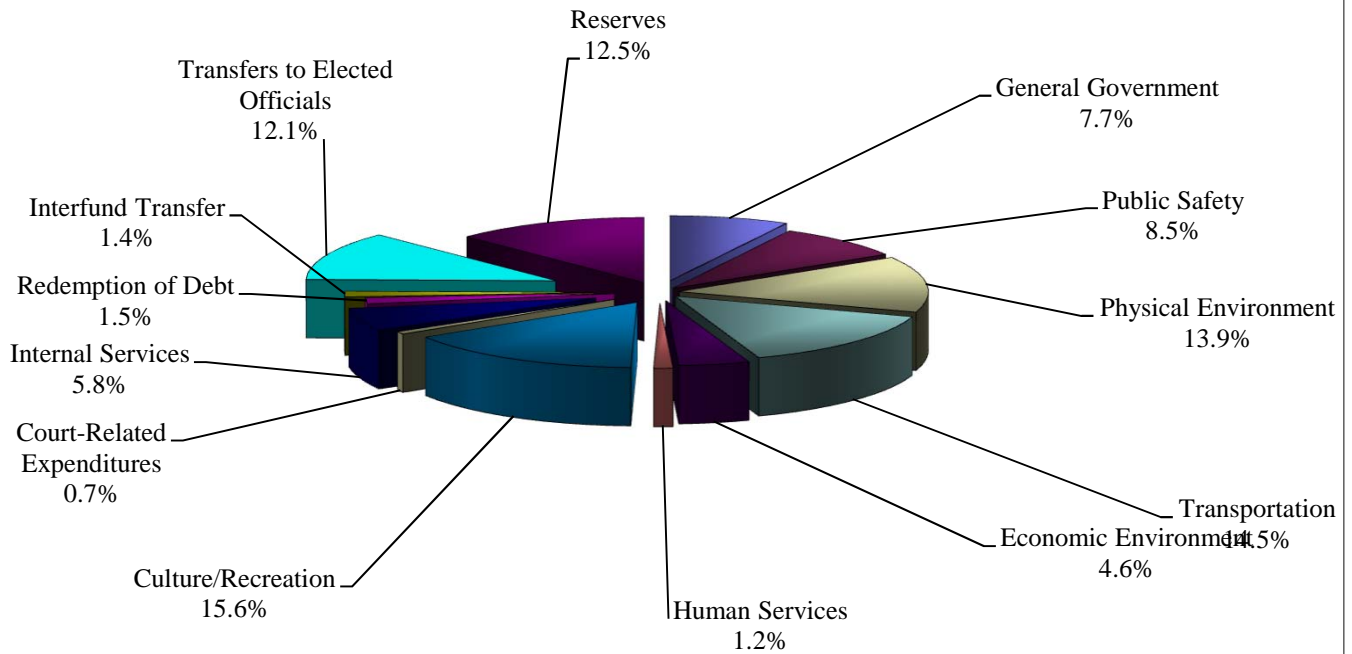
EXPENDITURES/EXPENSES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
General Government	\$16,573,103		\$190,750	\$11,963,178			\$28,727,031
Public Safety	\$17,169,496	\$3,695,900		\$198,000	\$10,520,003		\$31,583,399
Physical Environment	\$669,692	\$2,992,474			\$47,960,778		\$51,622,944
Transportation	\$103,398	\$10,321,891		\$13,954,995	\$29,340,649	\$67,268	\$53,788,201
Economic Environment	\$2,539,892	\$14,463,900					\$17,003,792
Human Services	\$4,005,257	\$601,661					\$4,606,918
Culture/Recreation	\$1,850,691	\$55,502,699		\$733,232			\$58,086,622
Court-Related Expenditures	\$679,575	\$1,748,104					\$2,427,679
Internal Services						\$21,522,932	\$21,522,932
Redemption of Debt			\$5,471,258				\$5,471,258
Total Expenditures/Expenses	<u>\$43,591,104</u>	<u>\$89,326,629</u>	<u>\$5,662,008</u>	<u>\$26,849,405</u>	<u>\$87,821,430</u>	<u>\$21,590,200</u>	<u>\$274,840,776</u>
Interfund Transfer	\$271,693	\$1,836,240	\$1,390,300	\$102,700	\$1,516,931		\$5,117,864
Transfers to Elected Officials	\$45,080,437	\$12,000					\$45,092,437
Reserves	<u>\$3,753,078</u>	<u>\$2,042,139</u>	<u>\$400,000</u>		<u>\$38,021,392</u>	<u>\$2,413,274</u>	<u>\$46,629,883</u>
Total Appropriated Expenditures and Reserves	<u><u>\$92,696,312</u></u>	<u><u>\$93,217,008</u></u>	<u><u>\$7,452,308</u></u>	<u><u>\$26,952,105</u></u>	<u><u>\$127,359,753</u></u>	<u><u>\$24,003,474</u></u>	<u><u>\$371,680,960</u></u>

Expenditures by Function Fiscal Year Comparison

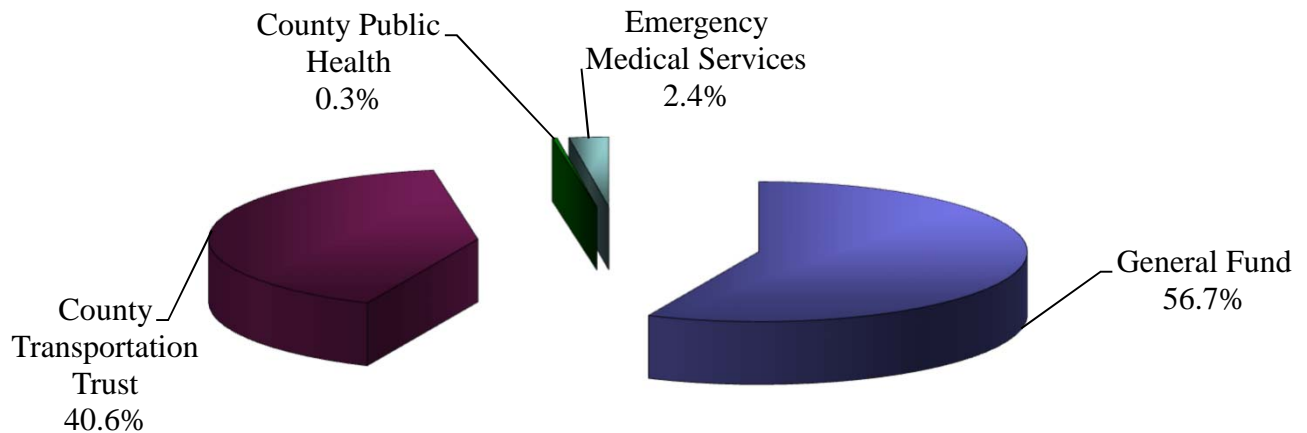


Description	FY17	FY18	% (+/-)
General Government	\$41,360,579	\$28,727,031	-30.5%
Public Safety	\$31,108,226	\$31,583,399	1.5%
Physical Environment	\$61,464,157	\$51,622,944	-16.0%
Transportation	\$50,590,679	\$53,788,201	6.3%
Economic Environment	\$14,836,922	\$17,003,792	14.6%
Human Services	\$4,665,281	\$4,606,918	-1.3%
Culture/Recreation	\$47,889,873	\$58,086,622	21.3%
Court-Related Expenditures	\$2,314,684	\$2,427,679	4.9%
Internal Services	\$19,401,841	\$21,522,932	10.9%
Redemption of Debt	\$5,199,784	\$5,471,258	5.2%
Interfund Transfer	\$4,714,947	\$5,117,864	8.5%
Transfers to Elected Officials	\$43,092,448	\$45,092,437	4.6%
Reserves	\$42,162,652	\$46,629,883	10.6%
Total	\$368,802,073	\$371,680,960	0.8%

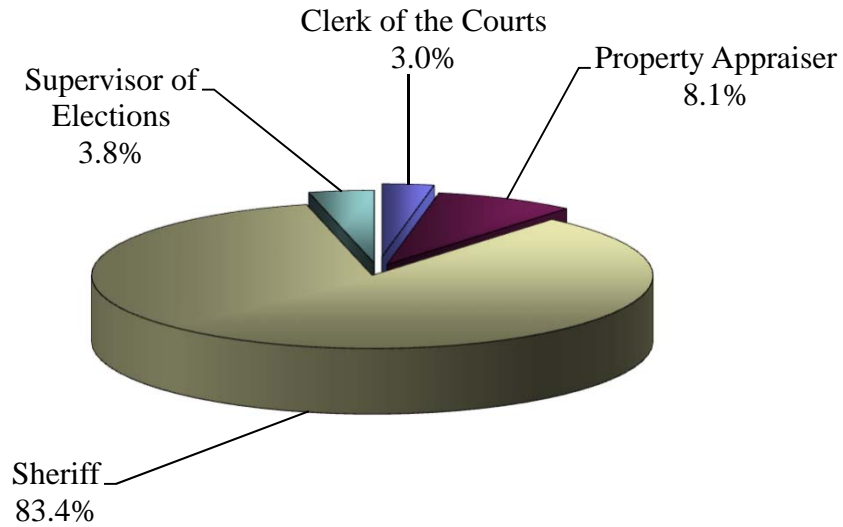
Expenditures by Function \$371,680,960



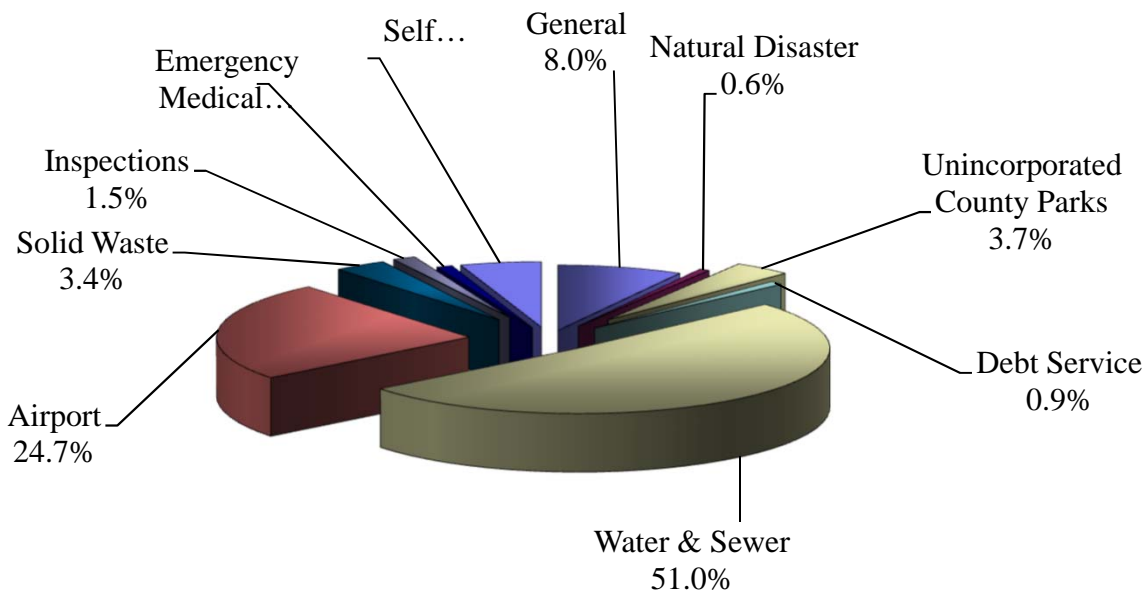
Debt Service Transfer-Out to Fund \$1,390,300



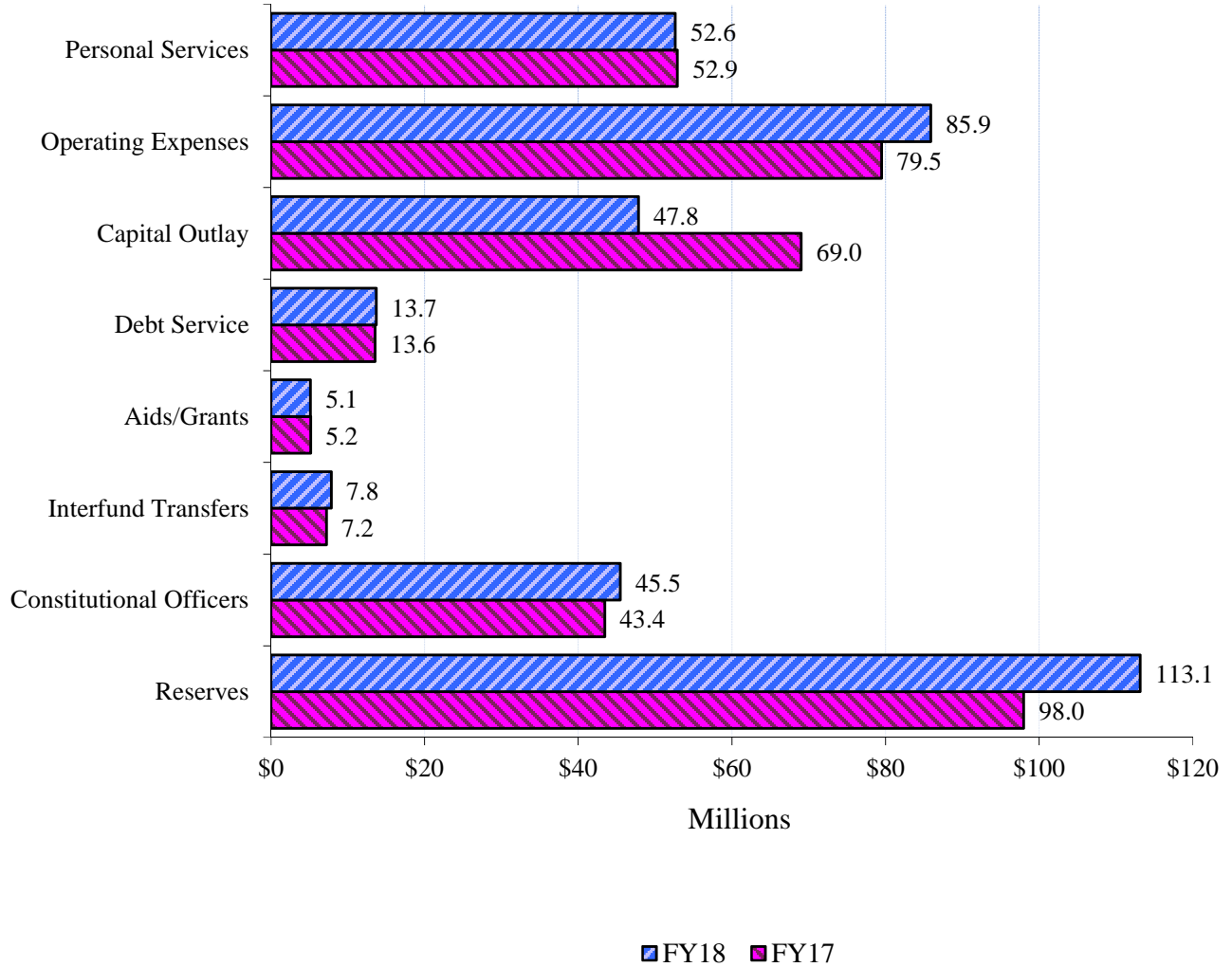
Elected Officials \$45,334,837



Reserves by Funds Functionally \$46,629,883

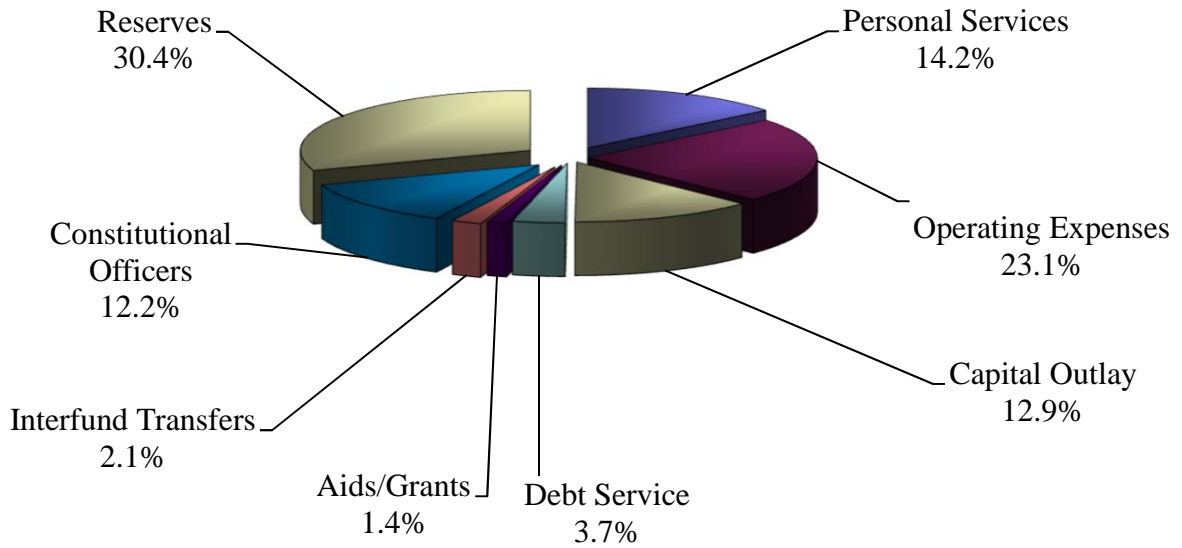


Expenditures by Activity Fiscal Year Comparison



Description	FY17	FY18	% (+/-)
Personal Services	\$52,916,491	\$52,640,552	-0.5%
Operating Expenses	\$79,479,002	\$85,884,452	8.1%
Capital Outlay	\$69,024,944	\$47,825,846	-30.7%
Debt Service	\$13,557,562	\$13,712,346	1.1%
Aids/Grants	\$5,153,968	\$5,145,203	-0.2%
Interfund Transfers	\$7,228,912	\$7,849,236	8.6%
Constitutional Officers	\$43,448,566	\$45,486,505	4.7%
Reserves	\$97,992,628	\$113,136,820	15.5%
Total	\$368,802,073	\$371,680,960	0.8%

Expenditures by Activity \$371,680,960



Reserves by Fund Activities \$113,136,820

