

OKALOOSA COUNTY, FLORIDA COUNTY OFFICIALS

County Commissioners

Wayne Harris	District I
Dave Parisot	District II
Bill Roberts	District III
Don Amunds	District IV
James Campbell	District V

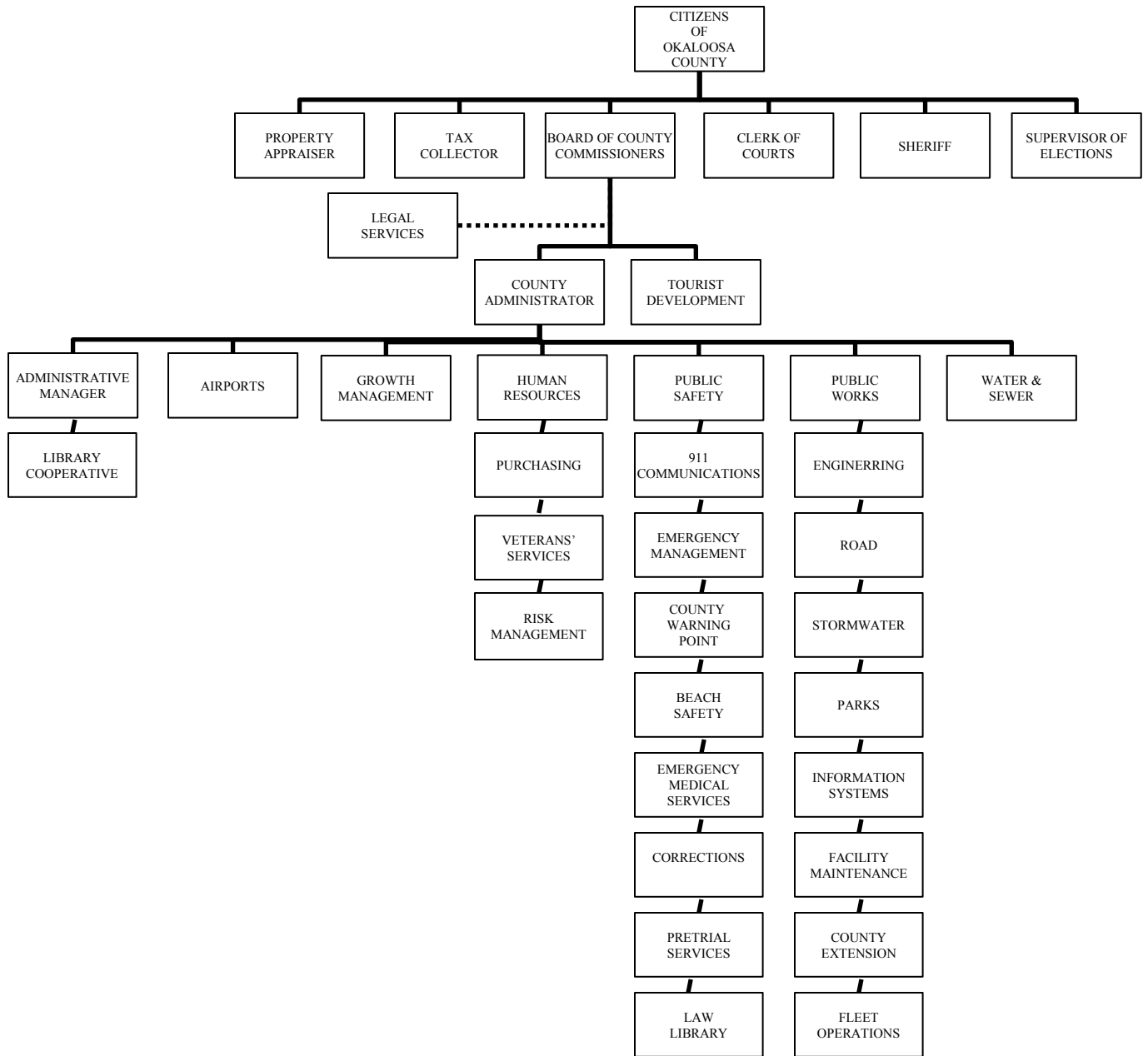
Other Elected Officials

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

Other Officials

James D. Curry	County Administrator
John Dowd	County Attorney

Board of County Commissioners Okaloosa County, Florida Fiscal Year 2012



MILLAGE PROCESS SCHEDULE

Fiscal Year 2012

ACTION

July 1, 2011	Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
By July 15, 2011	Budget Officer submits tentative budget to the Board of County Commissioners (BCC)
July 14 - Aug 9	BCC conducts budget workshops and adjusts budgets as they deem necessary
By August 4, 2011	Taxing authorities advise the Property Appraiser of: (1) Prior Year Millage Rate (2) Proposed Millage Rate (3) Rolled-Back Rate (4) Date, time, and place of Public Hearing on the Tentative Budget
By August 24, 2011	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 8, 2011	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 16 - Sep 19	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage and final budget
September 20, 2011	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, 2011	Fiscal Year begins

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GENERAL INFORMATION

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

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

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

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

General Fund - The County's General Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund includes general governmental activities not accounted or reported in another fund. All constitutional officers receive appropriations from this fund.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

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

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

Reviews, Workshops and Public Hearings - The County Administrator held a series of budget reviews with all activities represented in the County budget to ensure that presented budget proposals were justified and necessary to provide services desired by county citizens. The Board of County Commissioners and the County Administrator are conducting a series of workshops in an effort to pare proposed budgets and thereby evaluate levels of ad valorem tax levy, which must be shouldered by county citizens. At these workshops the commissioners attempt to reduce proposed budgets and/or find other funding sources in an effort to reduce the requirement for ad valorem taxes and at the same time provide the necessary services required and desired by citizens. Public hearings will be conducted on September 8, 2011 in Crestview and September 20, 2011 in Fort Walton Beach to receive public input regarding proposed budgets and to explain reasons for increases.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

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

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

196.151 Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants.

193.023 & 200.065(1) Property Appraiser completes assessment of property values no later than July 1 and certifies taxable value to the BCC.

200.065(2)(a) The budget officer computes a proposed millage rate necessary to fund the tentative budget (129.03).

200.011(1) The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates for be levied for each fund respectively, together with the rates certified to be levied by the Board of County Commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the Board of County Commissioners is required by law to levy taxes.

200.065(2)(b) Within 35 days of certification by the Property Appraiser (200.065(1), the BCC must advise the Property Appraiser:

- (1) Prior Year Millage Rate
- (2) Proposed millage rate
- (3) Rolled-Back Rate
- (4) Date, time, and place of public hearings to consider proposed millage rate and tentative budget

The Property Appraiser must mail notices with the above information from all taxing authorities no later than 55 days after certification.

200.065(2)(c) Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget.

During hearing -

- (1) Amend adopted tentative budget as deemed appropriate.
- (2) Adopt amended tentative budget.
- (3) Recompute proposed millage and publicly announce percent, if any, by which the recomputed proposed millage exceeds the rolled-back rate.

200.065(2)(d) Within 15 days of the meeting adopting the tentative budget, (2)(c), the BCC will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3). Two to five days after advertisement, the final hearing will be held.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

During final hearing -

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

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

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

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

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

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

Millage Process package includes:

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

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

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Millage

County-Wide Gross Certified Taxable Value	\$13,802,468,365	
Unincorporated MSTU Gross Certified Taxable Value	\$6,477,289,732	
Current Millage Rate	\$3.2899	per \$1000
Proposed Millage Rate	\$3.2899	per \$1000
Rolled-Back Rate (County-Wide)	\$3.4785	per \$1000
Rolled-Back Rate (Aggregate)	\$3.5696	per \$1000
Maximum Millage Limitation	\$4.8654	per \$1000
Adopted Tentative Rate	\$3.2899	per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes	\$3.2899	per \$1000
Approved Millage Rate	\$3.2899	per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	3.1153	per \$1000	40,848,348
County Public Health Unit	0.0602		789,957
Emergency Medical Services Enterprise	0.1144		<u>1,500,000</u>
 Total County-Wide Millage	 <u>\$3.2899</u>	 per \$1000	
 Total County-Wide Taxes			 <u>\$43,138,305</u>

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	\$0.1800	per \$1000	\$1,107,615
Aggregate Millage Rate	\$3.3744	per \$1000	
 Total County & Non County-Wide Taxes			 <u>\$44,245,920</u>

Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	1.4546	per \$1000	\$20,036,938
Fine & Forfeiture	1.6724		\$23,037,106
County Public Health Unit	0.0578		\$796,188
Emergency Medical Services Enterprise	0.1051		\$1,447,740
 Totals - Prior Year	 <u>\$3.2899</u>	 per \$1000	 <u>\$45,317,972</u>

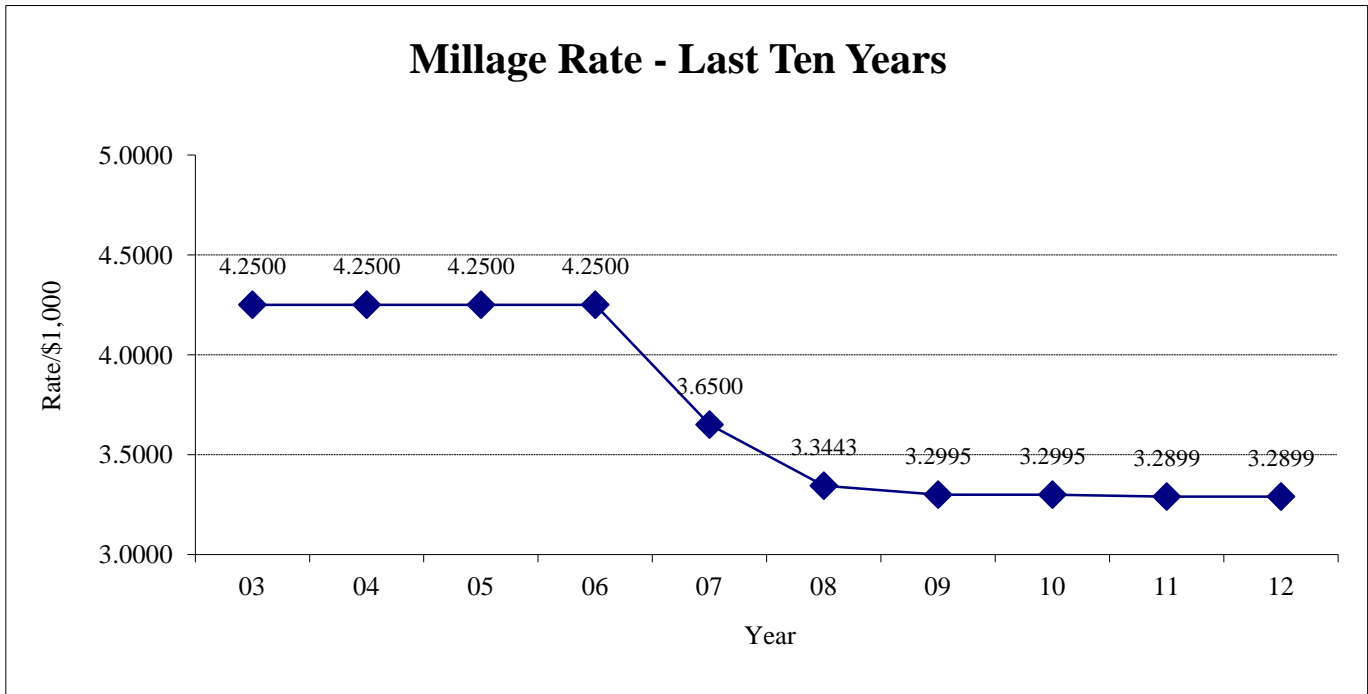
Taxes generated at the rolled-back rate would be the point from which increases are measured. Accordingly, proposed budgets represent an increase of

<u>-4.81%</u>	<u>(2,179,667)</u>
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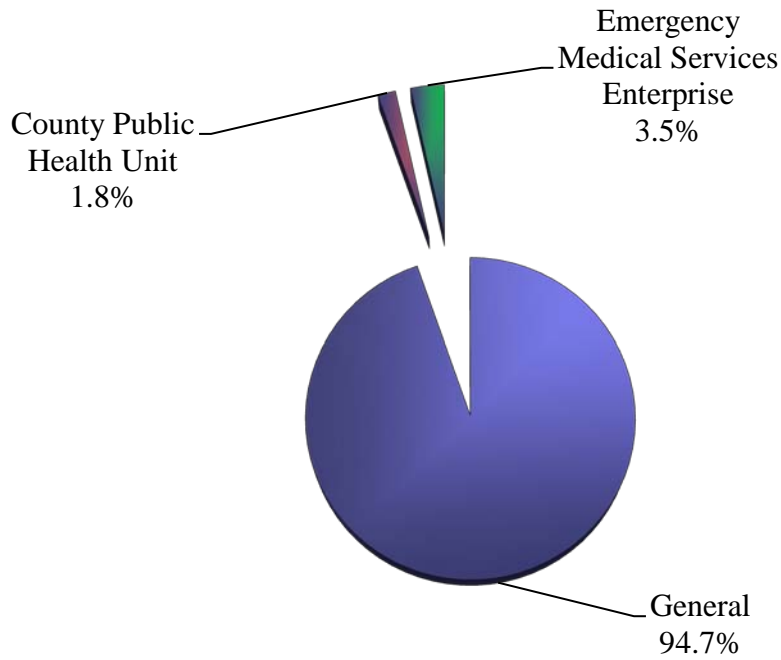
Millage - Last Ten Years

FUND	FY03	FY04	FY05	FY06	FY07
General	1.7890	1.8384	1.9806	1.8957	1.6449
Fine & Forfeiture	1.9090	2.1302	1.9211	1.8609	1.5519
County Public Health Unit	0.0637	0.0674	0.0690	0.0646	0.0547
Capital Outlay	0.2786	0.0263	0.0886	0.2386	0.2568
Emergency Medical Services Enterprise	0.2097	0.1877	0.1907	0.1902	0.1417
Total County-Wide Levy	4.2500	4.2500	4.2500	4.2500	3.6500
Unincorporated MSTU	0.1327	0.2654	0.2654	0.2085	0.2085
Aggregate Millage Rate	4.3107	4.3720	4.3715	4.3669	3.7417

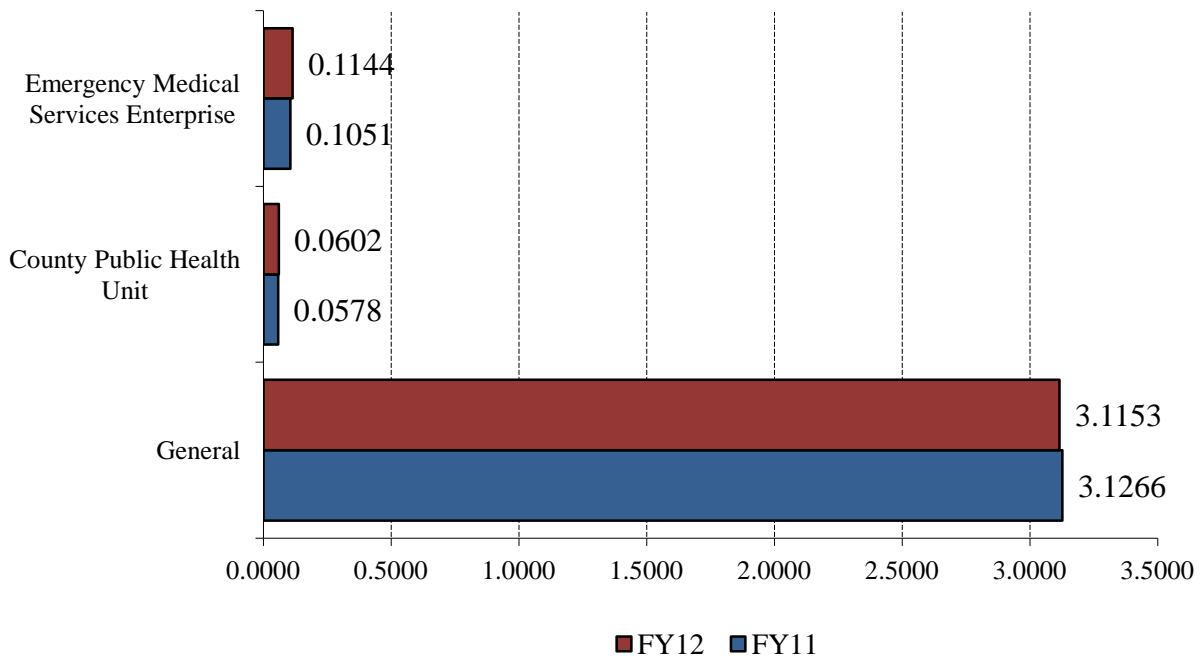
FUND	FY08	FY09	FY10	FY11	FY12
General	1.5868	1.3802	1.3845	1.4546	3.1153
Fine & Forfeiture	1.5829	1.7748	1.7741	1.6724	0.0000
County Public Health Unit	0.0484	0.0520	0.0534	0.0578	0.0602
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.1262	0.0925	0.0779	0.1051	0.1144
Total County-Wide Levy	3.3443	3.2995	3.2995	3.2899	3.2899
Unincorporated MSTU	0.1888	0.1800	0.1800	0.1800	0.1800
Aggregate Millage Rate	3.4281	3.3802	3.3722	3.3735	3.3744



Fiscal Year 2012 Millage Percentage by Fund



Millage Comparison FY11 vs. FY12



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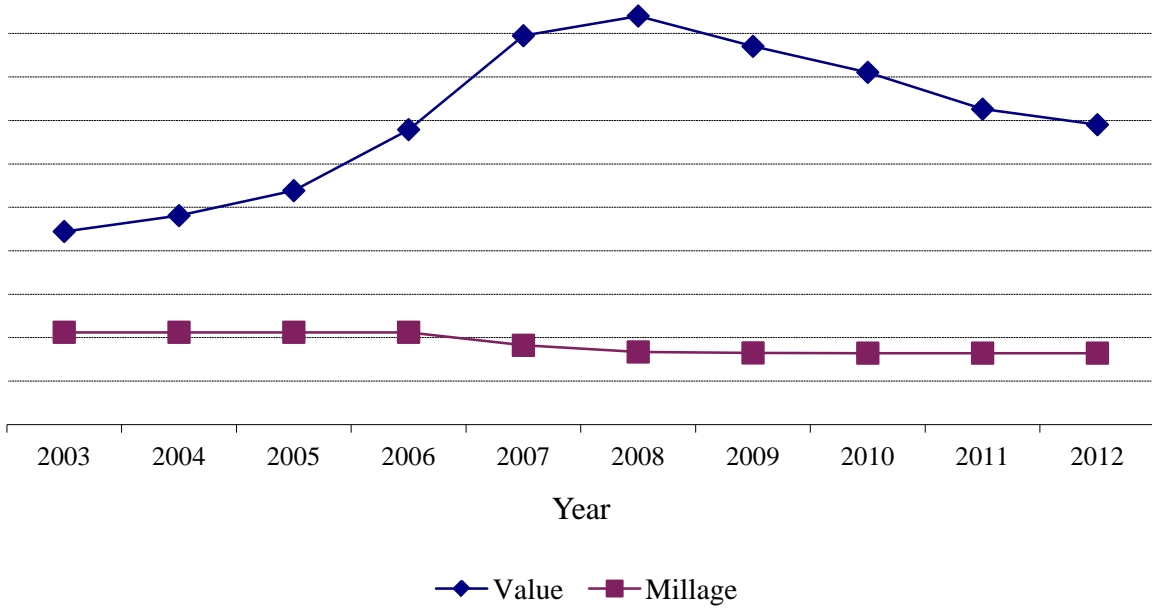
Property Value - Last Ten Years

Year	Final Valuation	Millage	Taxes @ 95%	Total Budget
2003	\$8,888,172,157 (2)	4.2500	\$36,641,490	\$207,038,773
2004	\$9,618,024,001	4.2500	\$38,832,772	\$200,708,951
2005	\$10,767,916,378	4.2500	\$43,475,462	\$213,637,230
2006	\$13,576,903,661	4.2500	\$54,816,749	\$238,388,812
2007	\$17,899,368,086	3.6500	\$62,066,059	\$292,259,226
2008	\$18,806,640,352	3.3443	\$59,750,295	\$313,172,524
2009	\$17,410,630,993	3.2995	\$54,574,058	\$304,080,099
2010	\$16,213,042,985	3.2899	\$50,672,326	\$263,569,236
2011	\$14,521,804,221	3.2899	\$45,386,520	\$280,421,796
2012 (1)	\$13,802,468,365	3.2899	\$43,138,305	\$261,624,931

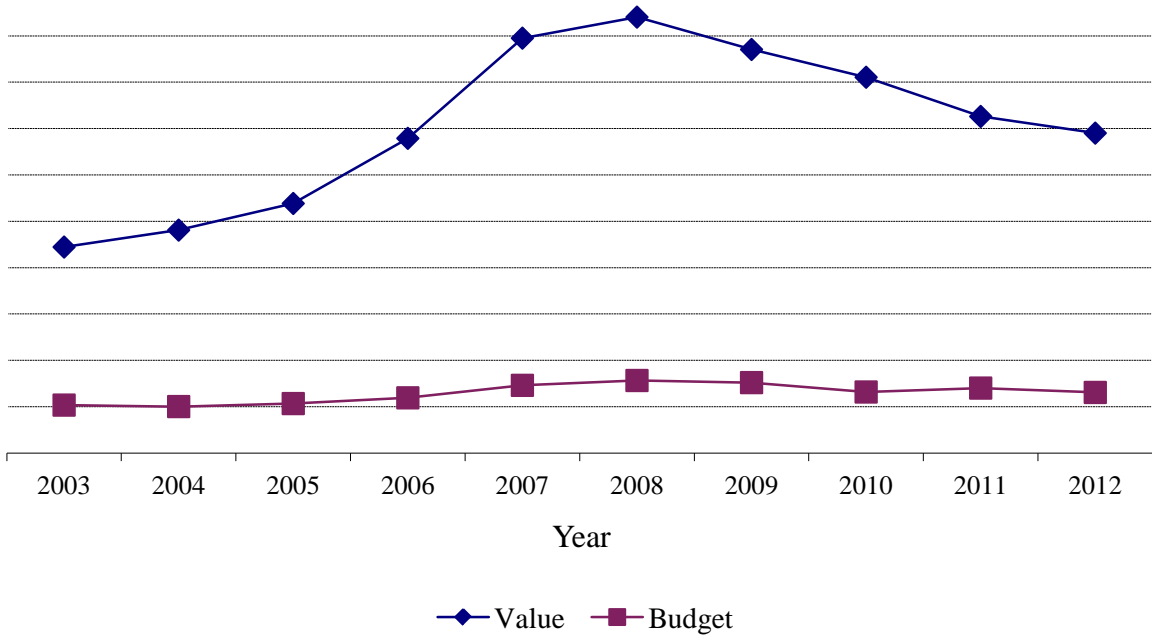
(1) Certified as of July 1, 2011.

(2) Taxes @ 97%

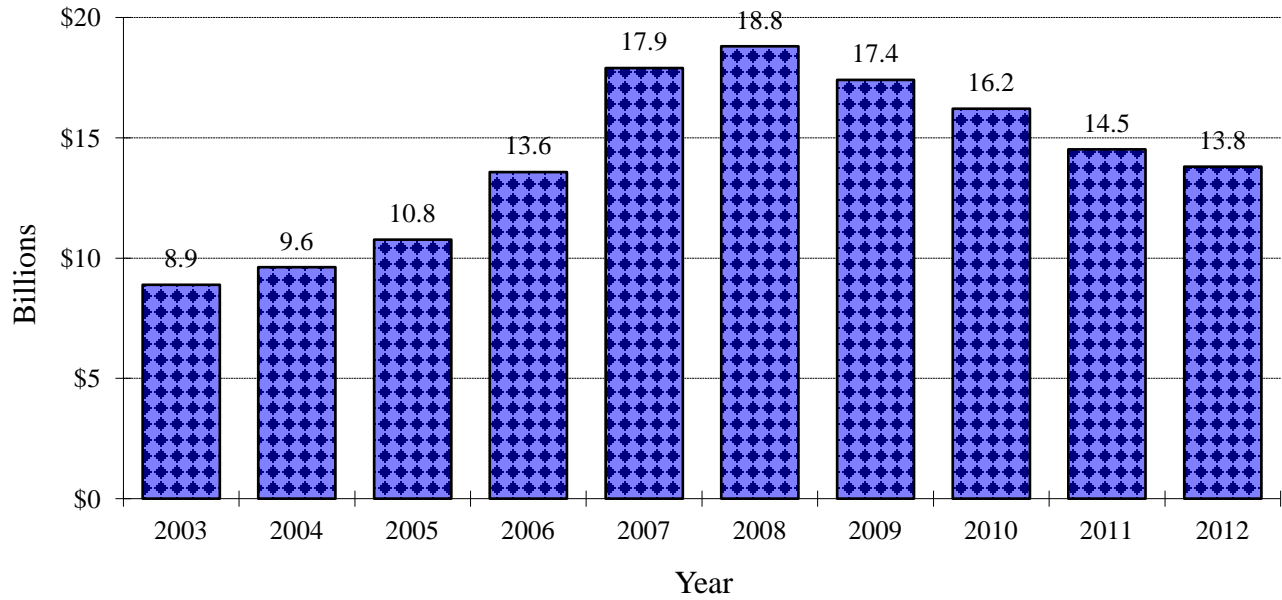
Trend Comparison Value vs. Millage



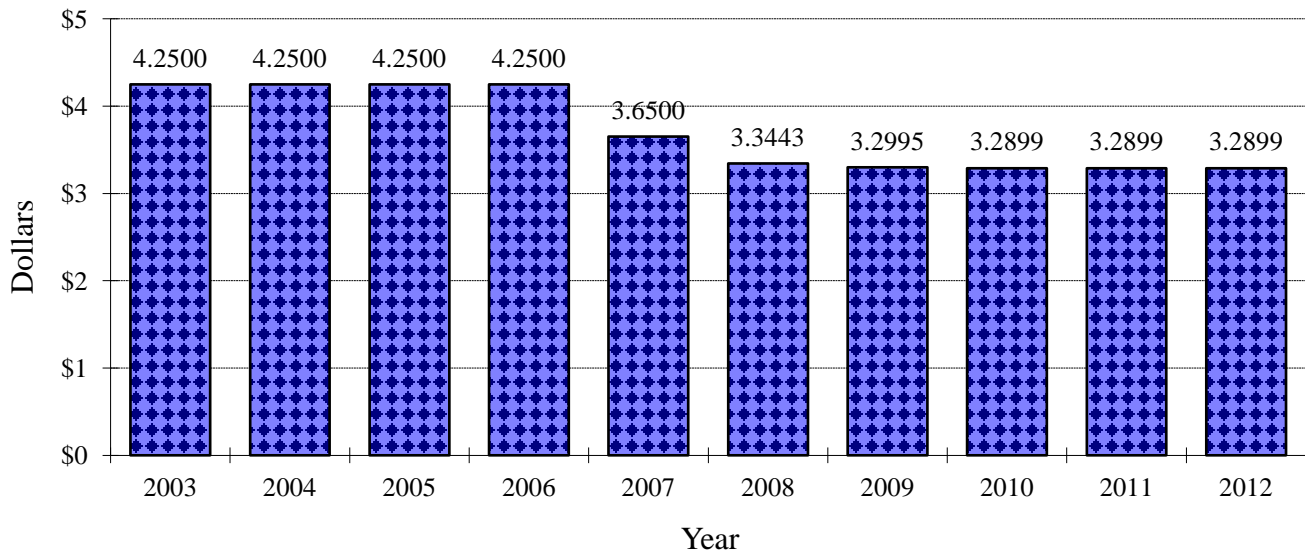
Trend Comparison Value vs. Budget



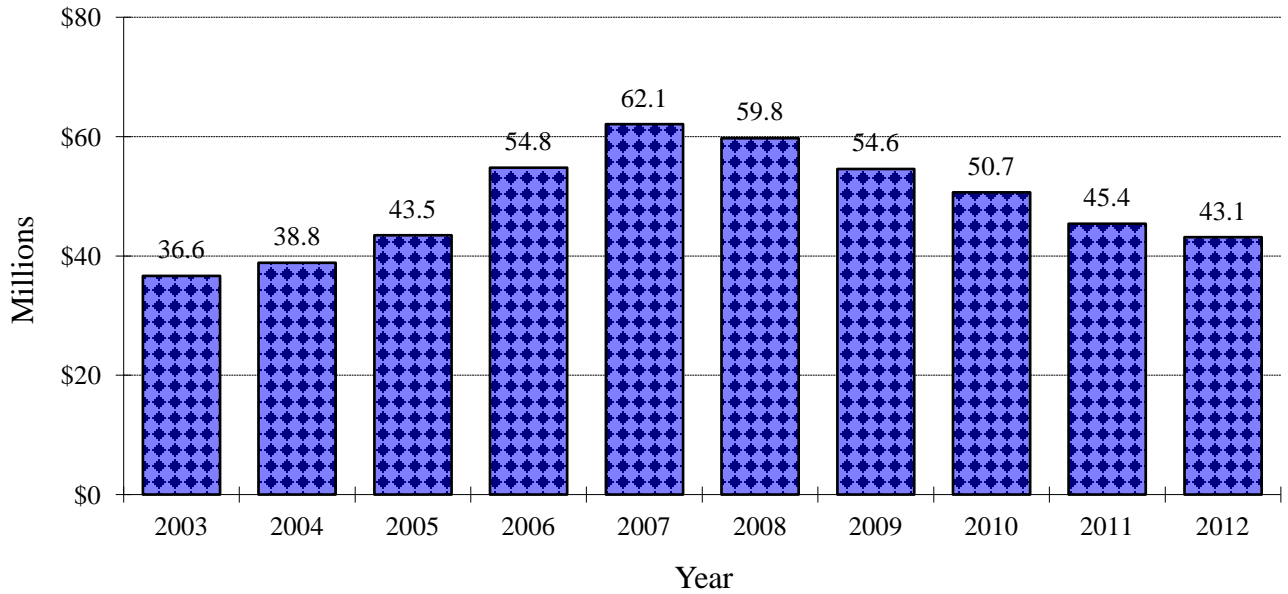
Property Valuation Last Ten Years



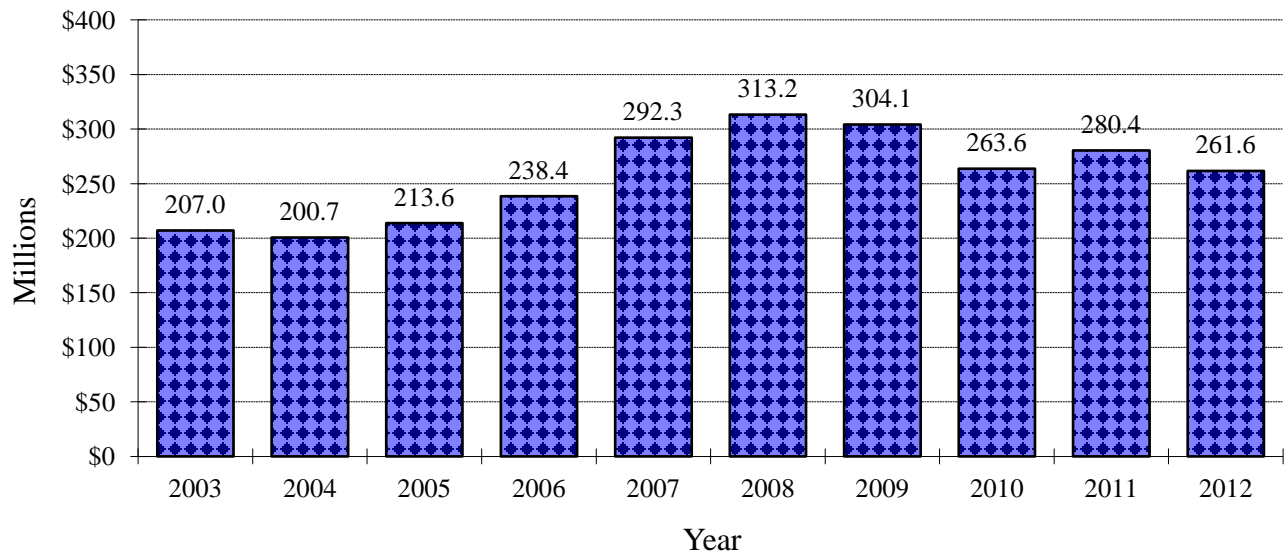
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years



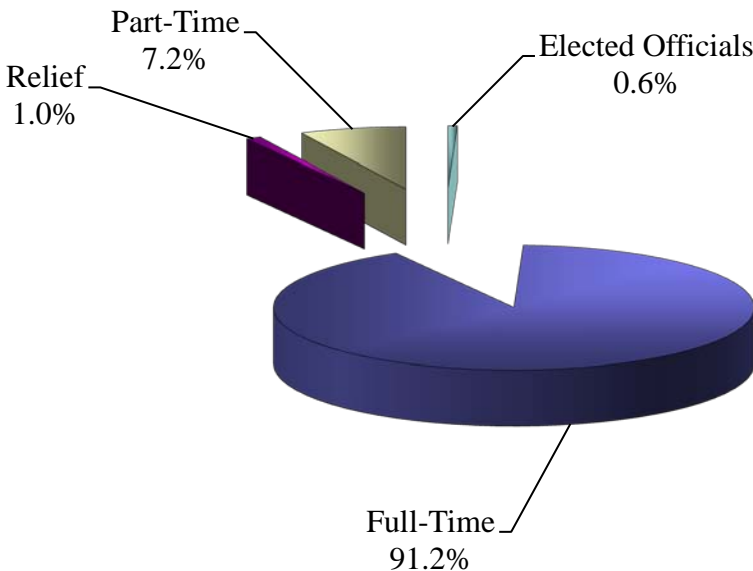
Human Resources Summary

Fund	Title	FY10	FY11	FY12	+/-
001	Board of County Commissioners	8	8	9	1
	County Administrator	3	3	4	1
	Purchasing	6	6	5	(1)
	Human Resources	8	8	8	0
	Legal Services	1	1	1	0
	Planning Department	12	11	11	0
	Geographical Information Systems	9	9	8	(1)
	Systems and Networking	7	7	7	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	46	44	44	0
	Administrative Services	5	5	0	(5)
	Emergency Management	3	3	3	0
	County Warning Point	20	17	16	(1)
	Code Enforcement	3	3	3	0
	Beach Safety	24	24	24	0
	Corrections Department	139	133	125	(8)
	Agriculture Extension	9	10	9	(1)
	Veterans Services	4	3	3	0
	Mosquito Control	8	8	8	0
	Library Cooperative	2	1	1	0
	Pretrial Services	4	4	4	0
	OEA Eglin AFB - Grant	1	1	1	0
	FDLIS State Aid Library - Grant	1	1	1	0
	FDCF Mental Health & Drug Court - Grant	4	4	4	0
	General Fund	332	319	304	(15)
101	Engineering Department	21	18	15	(3)
	Road Department	96	95	94	(1)
	Traffic Signal Maintenance	5	5	5	0
	Stormwater Management	4	5	4	(1)
	FDOT Traffic Signals - Grant	1	1	1	0
104	Tourism Promotion	8	9	9	0
	Tourism-Administration	1	1	1	0
	Product Improvement	1	1	1	0
108	911 Coordinator	2	5	5	0
115	Unincorporated County Parks	19	19	19	0
119	Prisoner Benefit	2	2	2	0
120	Judicial Innovations	2	5	5	0
	Law Library	1	1	1	0
	Special Revenue Funds	163	167	162	(5)
301	Courthouse Annex Extension	0	1	0	(1)
	Capital Outlay Funds	0	1	0	(1)
411	Water & Sewer-Operating	133	128	122	(6)
421	Airport Administration	8	8	9	1
	Airport-Operating	15	12	12	0
	Airport Security	0	0	6	6
	Destin-Operating	2	3	3	0
	Bob Sikes-Operating	1	1	1	0
430	Solid Waste	8	6	5	(1)
	Recycling Department	7	7	7	0

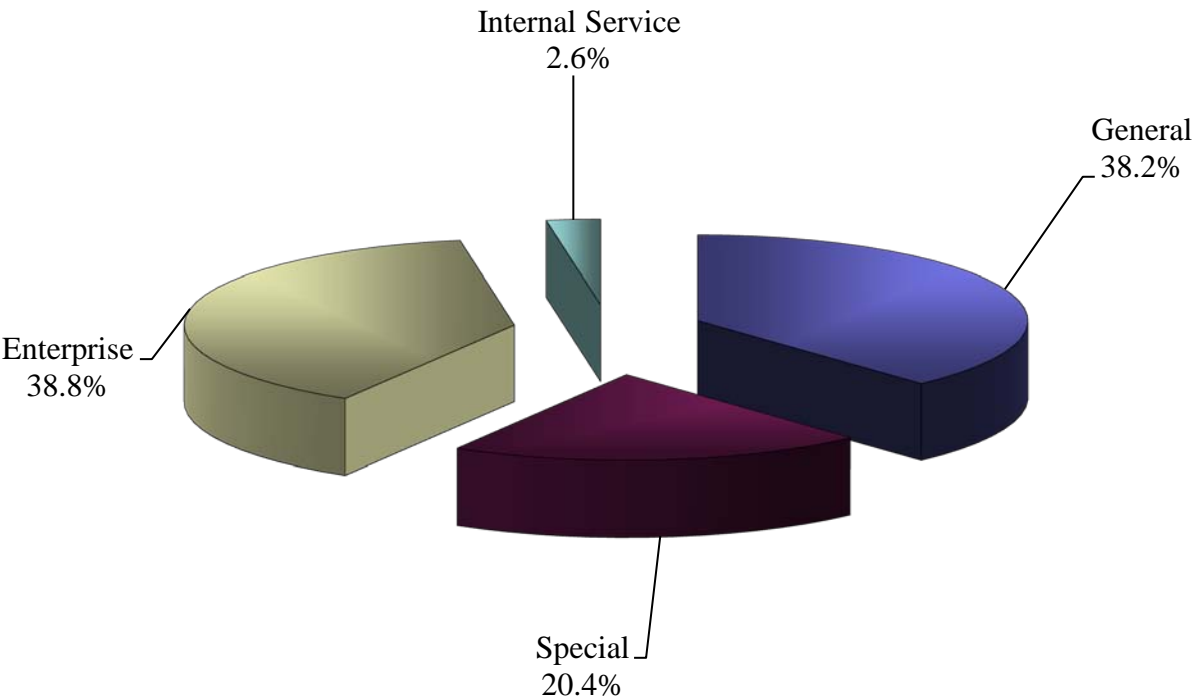
Human Resources Summary

Fund	Title	FY10	FY11	FY12	+/-
441	Inspection Department	13	12	12	0
450	Emergency Medical Services	117	117	111	(6)
460	Conference Center Promotions	2	2	2	0
	Conference Center Administration	19	19	19	0
	Enterprise Funds	325	315	309	(6)
501	Risk Management	3	3	3	0
502	Fleet Operations	19	18	18	0
	Internal Service Funds	22	21	21	0
	GRAND TOTAL	842	823	796	(27)
	Elected Officials	5	5	5	0
	Full-time	772	750	726	(24)
	Part-time	7	10	8	(2)
	Relief	58	58	57	(1)
	Total	842	823	796	(27)

Positions by Category



Positions by Major Fund

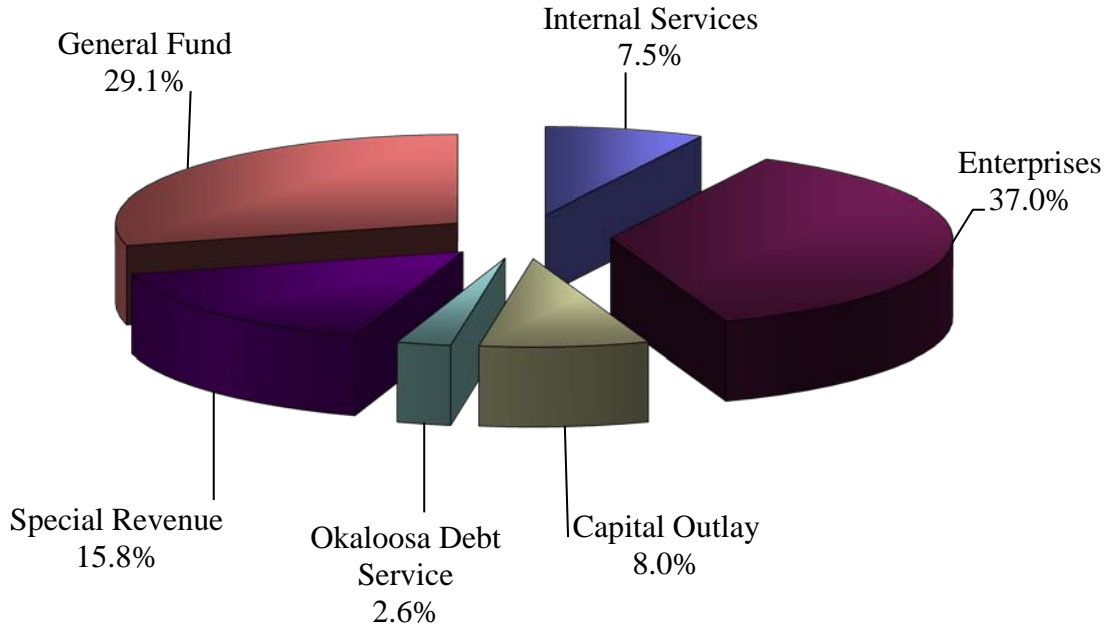


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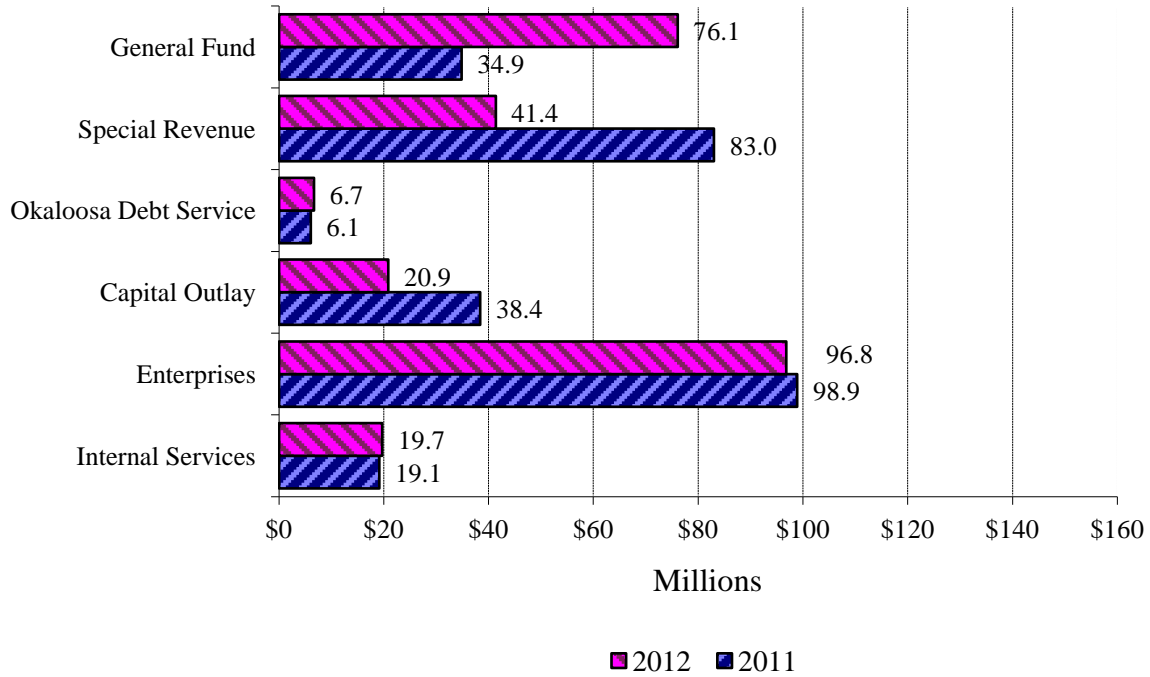
Summary of Balances Revenues and Expenditures

Title	Approved 2010	Approved 2011	Approved 2012	\$ Inc/(Dec)	% Inc/(Dec)
001 General Fund	\$36,431,009	\$34,858,008	\$76,122,497	\$41,264,489	118.4%
101 County Transportation Trust Fund	\$12,106,165	\$11,360,758	\$10,902,631	(\$458,127)	-4.0%
102 Fine & Forfeiture Fund	\$48,836,565	\$47,985,539	\$0	(\$47,985,539)	-100.0%
103 Library Cooperative Fund	\$1,109,203	\$704,894	\$0	(\$704,894)	-100.0%
104 Tourist Development Fund	\$14,265,000	\$15,640,400	\$16,980,000	\$1,339,600	8.6%
106 S.H.I.P. Fund	\$0	\$0	\$400,000	\$400,000	NA
108 E-911 Operations Fund	\$0	\$0	\$2,058,200	\$2,058,200	NA
109 Radio Communications Fund	\$0	\$0	\$140,000	\$140,000	NA
110 Law Enforcement Trust Fund	\$0	\$0	\$25,000	\$25,000	NA
111 Police Academy Fund	\$0	\$0	\$170,000	\$170,000	NA
112 County Public Health Fund	\$840,531	\$808,957	\$808,957	\$0	0.0%
113 M.S.B.U. Fund	\$787,594	\$803,336	\$922,246	\$118,910	14.8%
115 Unincorporated County Parks Fund	\$5,219,607	\$5,736,270	\$5,536,215	(\$200,055)	-3.5%
119 Prisoner Benefit Fund	\$0	\$0	\$649,200	\$649,200	NA
120 Additional Court Cost Fund	\$0	\$0	\$2,402,426	\$2,402,426	NA
121 Drug Abuse Trust Fund	\$0	\$0	\$97,150	\$97,150	NA
122 Domestic Violence Trust Fund	\$0	\$0	\$275,255	\$275,255	NA
201 Okaloosa Debt Service Fund	\$4,436,253	\$6,051,283	\$6,702,379	\$651,096	10.8%
301 Capital Outlay Construction Trust Fund	\$12,228,701	\$25,560,156	\$9,643,201	(\$15,916,955)	-62.3%
302 Road/Bridge Construction Fund	\$12,977,076	\$12,840,238	\$11,245,238	(\$1,595,000)	-12.4%
411 Water & Sewer Enterprise	\$36,207,654	\$39,159,955	\$43,332,844	\$4,172,889	10.7%
421 Airport Enterprise	\$24,568,663	\$26,054,155	\$28,421,442	\$2,367,287	9.1%
430 Solid Waste Enterprise	\$8,812,300	\$7,791,000	\$6,961,000	(\$830,000)	-10.7%
441 Inspection Enterprise	\$1,213,010	\$1,169,757	\$1,428,345	\$258,588	22.1%
450 Emergency Medical Service Enterprise	\$7,227,120	\$7,161,472	\$7,045,330	(\$116,142)	-1.6%
460 Conference Center Enterprise	\$16,574,500	\$17,592,700	\$9,635,450	(\$7,957,250)	-45.2%
501 Self Insurance	\$16,014,069	\$15,010,665	\$14,620,570	(\$390,095)	-2.6%
502 Garage Services	\$3,714,216	\$4,132,253	\$5,099,355	\$967,102	23.4%
TOTAL	\$263,569,236	\$280,421,796	\$261,624,931	(\$18,796,865)	-6.7%

Budget by Major Funds



FY11 vs. FY12 Total Budget



Revenue Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
001	0100R	General Fund Revenue	\$31,106,392	\$70,581,503	\$39,475,111	126.9%
	0103R	Purchasing Department	\$100	\$5,500	\$5,400	5400.0%
	0108R	Planning Department	\$52,500	\$35,500	(\$17,000)	-32.4%
	0111R	Information Systems	\$100	\$13,935	\$13,835	13835.0%
	0112R	Facilities Maintenance	\$74,750	\$78,000	\$3,250	4.3%
	0113R	Administrative Services	\$371,090	\$0	(\$371,090)	-100.0%
	0122R	County Warning Point	\$331,350	\$91,200	(\$240,150)	-72.5%
	0123R	9-1-1 Coordinator	\$2,278,200	\$0	(\$2,278,200)	-100.0%
	0124R	Code Enforcement	\$16,500	\$30,000	\$13,500	81.8%
	0126R	Corrections Department	\$0	\$486,200	\$486,200	NA
	0130R	Agriculture Extension	\$12,000	\$7,500	(\$4,500)	-37.5%
	0141R	Community Transit	\$20,000	\$30,000	\$10,000	50.0%
	0152R	E.J.M. Aerospace	\$418,500	\$0	(\$418,500)	-100.0%
	0160R	Mosquito Control	\$56,500	\$0	(\$56,500)	-100.0%
	0170R	County Parks	\$20,000	\$20,500	\$500	2.5%
	0171R	Library Cooperative	\$0	\$585,500	\$585,500	NA
	0183R	Sheriff	\$0	\$3,788,474	\$3,788,474	NA
	0603R	Court Administration	\$0	\$700	\$700	NA
	0610R	Pretrial Services	\$0	\$45,000	\$45,000	NA
	70002R	DCA Mosquito Control (00)	\$5,000	\$0	(\$5,000)	-100.0%
	701112R	OEA Eglin AFB Growth (11)	\$95,026	\$93,629	(\$1,397)	-1.5%
	701271R	State Aid Library (12)	\$0	\$58,245	\$58,245	NA
	701291R	FDCF MH & DCCM	\$0	\$171,111	\$171,111	NA
	TOTAL		\$34,858,008	\$76,122,497	\$41,264,489	118.4%
101	1000R	County Transportation Trust Fund Revenue	\$9,384,405	\$9,258,730	(\$125,675)	-1.3%
	1004R	Stormwater Management	\$1,885,000	\$1,554,331	(\$330,669)	-17.5%
	71901R	DOT Traffic Signalization (09)	\$91,353	\$89,570	(\$1,783)	-2.0%
		TOTAL		\$11,360,758	\$10,902,631	(\$458,127)
102	1050R	Fine & Forfeiture Fund Revenue	\$40,104,971	\$0	(\$40,104,971)	-100.0%
	1051R	Corrections Revenue	\$428,000	\$0	(\$428,000)	-100.0%
	1052R	Education Corrections/Sheriff	\$135,000	\$0	(\$135,000)	-100.0%
	1053R	Forfeitures Sheriff	\$25,000	\$0	(\$25,000)	-100.0%
	1054R	Sheriff	\$3,436,570	\$0	(\$3,436,570)	-100.0%
	1056R	Radio Communications Program	\$120,000	\$0	(\$120,000)	-100.0%
	1060R	Court Administration	\$700	\$0	(\$700)	-100.0%
	1063R	Court Information Technology	\$605,943	\$0	(\$605,943)	-100.0%
	1064R	Judicial Innovations	\$730,000	\$0	(\$730,000)	-100.0%
	1069R	Court Facilities	\$850,000	\$0	(\$850,000)	-100.0%
	1082R	Pretrial Services	\$50,000	\$0	(\$50,000)	-100.0%
	1086R	Family Mediation	\$5,500	\$0	(\$5,500)	-100.0%
	1090R	Legal Aid	\$105,000	\$0	(\$105,000)	-100.0%
	1091R	Law Library	\$118,750	\$0	(\$118,750)	-100.0%
	1092R	Prisoner Benefit	\$515,000	\$0	(\$515,000)	-100.0%
	1095R	Teen Court	\$190,980	\$0	(\$190,980)	-100.0%
	1096R	Drug Abuse Trust	\$132,000	\$0	(\$132,000)	-100.0%
	1097R	Domestic Violence Trust	\$255,000	\$0	(\$255,000)	-100.0%
71913R	FDCF MH & DCCM	\$177,125	\$0	(\$177,125)	-100.0%	
	TOTAL		\$47,985,539	\$0	(\$47,985,539)	-100.0%

Revenue Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
103	1100R	Library Cooperative Fund Revenue	\$612,000	\$0	(\$612,000)	-100.0%
	71030R	State Aid Library (10)	\$12,684	\$0	(\$12,684)	-100.0%
	71130R	State Aid Library (11)	\$80,210	\$0	(\$80,210)	-100.0%
		TOTAL	\$704,894	\$0	(\$704,894)	-100.0%
104	1150R	Tourist Development Revenue	\$7,961,600	\$6,305,000	(\$1,656,600)	-20.8%
	1175R	Dune/Beach Revenue	\$7,678,800	\$10,675,000	\$2,996,200	39.0%
		TOTAL	\$15,640,400	\$16,980,000	\$1,339,600	8.6%
106	1351R	E.J.M. Aerospace	\$0	\$400,000	\$400,000	NA
		TOTAL	\$0	\$400,000	\$400,000	NA
108	1401R	9-1-1 Coordinator	\$0	\$2,058,200	\$2,058,200	NA
		TOTAL	\$0	\$2,058,200	\$2,058,200	NA
109	1021R	Radio Communications Program	\$0	\$140,000	\$140,000	NA
		TOTAL	\$0	\$140,000	\$140,000	NA
110	1022R	Forfeitures Sheriff	\$0	\$25,000	\$25,000	NA
		TOTAL	\$0	\$25,000	\$25,000	NA
111	1023R	Education Corrections/Sheriff	\$0	\$170,000	\$170,000	NA
		TOTAL	\$0	\$170,000	\$170,000	NA
112	1550R	County Health Department Revenue	\$808,957	\$808,957	\$0	0.0%
		TOTAL	\$808,957	\$808,957	\$0	0.0%
113	1601R	Tanglewood MSBU	\$38,466	\$35,390	(\$3,076)	-8.0%
	1602R	Island Lights MSBU	\$150,798	\$230,367	\$79,569	52.8%
	1603R	Northgate MSBU	\$7,200	\$15,925	\$8,725	121.2%
	1604R	Chateauguay II MSBU	\$1,967	\$1,963	(\$4)	-0.2%
	1605R	Gable Estates MSBU	\$2,147	\$2,280	\$133	6.2%
	1606R	Valencia Arms MSBU	\$6,809	\$7,645	\$836	12.3%
	1607R	Colony Estates MSBU	\$9,061	\$8,885	(\$176)	-1.9%
	1608R	Hidden Trails MSBU	\$6,702	\$6,754	\$52	0.8%
	1609R	Lafitte Crescent MSBU	\$2,513	\$2,698	\$185	7.4%
	1610R	McFarland MSBU	\$2,900	\$4,617	\$1,717	59.2%
	1611R	Sylvania Heights MSBU	\$7,950	\$11,420	\$3,470	43.6%
	1612R	Willow Bend MSBU	\$1,032	\$866	(\$166)	-16.1%
	1613R	Lake Point MSBU	\$9,222	\$8,964	(\$258)	-2.8%
	1614R	Coventry Park MSBU	\$7,926	\$7,250	(\$676)	-8.5%
	1615R	Donlabrook MSBU	\$1,280	\$2,778	\$1,498	117.0%
	1616R	Emerald Point MSBU	\$8,124	\$7,991	(\$133)	-1.6%
	1617R	Brookwood MSBU	\$766	\$1,152	\$386	50.4%
	1618R	Bristol Park MSBU	\$503	\$590	\$87	17.3%
	1619R	Hidden Trails II MSBU	\$2,586	\$2,574	(\$12)	-0.5%
	1620R	Forest Cove MSBU	\$2,527	\$2,699	\$172	6.8%
	1621R	Sandy Ridge MSBU	\$1,017	\$1,420	\$403	39.6%
	1622R	Cherokee Bend MSBU	\$1,658	\$1,833	\$175	10.6%
	1623R	Lake Point II MSBU	\$7,006	\$6,833	(\$173)	-2.5%
	1624R	Hidden Trails 6 MSBU	\$414	\$600	\$186	44.9%
	1625R	Lawton Court MSBU	\$2,193	\$2,243	\$50	2.3%
	1626R	Mills Landing MSBU	\$3,779	\$3,743	(\$36)	-1.0%
	1627R	Rush Park West MSBU	\$6,284	\$6,286	\$2	0.0%

Revenue Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
	1628R	High Grove Plantation MSBU	\$704	\$600	(\$104)	-14.8%
	1629R	Victoria Park MSBU	\$4,275	\$4,352	\$77	1.8%
	1630R	Lake Charleston MSBU	\$2,732	\$2,287	(\$445)	-16.3%
	1631R	Rocky Bayou MSBU	\$15,270	\$19,038	\$3,768	24.7%
	1632R	Old Town MSBU	\$4,057	\$4,558	\$501	12.3%
	1633R	Rosebud Plantation MSBU	\$1,586	\$1,425	(\$161)	-10.2%
	1634R	Oakwood Townhomes MSBU	\$1,776	\$1,941	\$165	9.3%
	1635R	Hunter's Run MSBU	\$10,649	\$10,831	\$182	1.7%
	1636R	Bent Tree MSBU	\$10,619	\$13,569	\$2,950	27.8%
	1637R	Whitrock Village MSBU	\$2,736	\$3,019	\$283	10.3%
	1638R	Emerald Village MSBU	\$4,536	\$4,439	(\$97)	-2.1%
	1639R	Glenwood Court MSBU	\$415	\$480	\$65	15.7%
	1640R	Emerald Village I & II MSBU	\$5,587	\$5,557	(\$30)	-0.5%
	1641R	Stonebridge I-V MSBU	\$1,879	\$3,780	\$1,901	101.2%
	1642R	Eagles Nest Revenue	\$600	\$1,480	\$880	146.7%
	1643R	Colony Estates II MSBU	\$14,524	\$16,984	\$2,460	16.9%
	1695R	Bluewater Bay MSTU	\$367,311	\$366,340	(\$971)	-0.3%
	1697R	Lake Pippin MSTU	\$61,250	\$75,800	\$14,550	23.8%
		TOTAL	\$803,336	\$922,246	\$118,910	14.8%
115	1750R	Unincorporated County Parks Revenue	\$5,736,270	\$5,536,215	(\$200,055)	-3.5%
		TOTAL	\$5,736,270	\$5,536,215	(\$200,055)	-3.5%
119	1024R	Prisoner Benefit	\$0	\$649,200	\$649,200	NA
		TOTAL	\$0	\$649,200	\$649,200	NA
120	1025R	Judicial Innovations	\$0	\$755,000	\$755,000	NA
	1026R	Legal Aid	\$0	\$105,000	\$105,000	NA
	1027R	Law Library	\$0	\$119,139	\$119,139	NA
	1028R	Teen Court	\$0	\$190,980	\$190,980	NA
	1029R	Court Information Technology	\$0	\$382,307	\$382,307	NA
	1030R	Court Facilities	\$0	\$850,000	\$850,000	NA
		TOTAL	\$0	\$2,402,426	\$2,402,426	NA
121	1031R	Drug Abuse Trust	\$0	\$97,150	\$97,150	NA
		TOTAL	\$0	\$97,150	\$97,150	NA
122	1032R	Family Mediation	\$0	\$5,255	\$5,255	NA
	1033R	Domestic Violence Trust	\$0	\$270,000	\$270,000	NA
		TOTAL	\$0	\$275,255	\$275,255	NA
201	2100R	Okaloosa Debt Service Revenue	\$4,312,089	\$4,453,500	\$141,411	3.3%
	2104R	Tourist Develop Debt	\$268,000	\$472,000	\$204,000	76.1%
	2105R	Courthouse Annex Extension	\$1,471,194	\$1,776,879	\$305,685	20.8%
		TOTAL	\$6,051,283	\$6,702,379	\$651,096	10.8%
301	3100R	Capital Outlay Construction Fund Revenue	\$3,269,779	\$1,939,500	(\$1,330,279)	-40.7%
	3115R	Courthouse Annex Extension	\$15,293,403	\$0	(\$15,293,403)	-100.0%
	3160R	Judicial Revenue	\$6,353,273	\$7,000,000	\$646,727	10.2%
	3175R	Capital Outlay Parks Revenue	\$58,701	\$58,701	\$0	0.0%
	3179R	Florida Boating Improvement Program	\$585,000	\$645,000	\$60,000	10.3%
		TOTAL	\$25,560,156	\$9,643,201	(\$15,916,955)	-62.3%

Revenue Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
302	3201R	Road/Bridge CGT Revenue	\$6,775,000	\$6,680,000	(\$95,000)	-1.4%
	3202R	Road/Bridge 1 LOGT Revenue	\$5,025,000	\$3,525,000	(\$1,500,000)	-29.9%
	3204R	R/B Resurfacing Revenue	\$500,000	\$500,000	\$0	0.0%
	3205R	R/B Special Projects Revenue	\$540,238	\$540,238	\$0	0.0%
		TOTAL	\$12,840,238	\$11,245,238	(\$1,595,000)	-12.4%
411	4100R	Water & Sewer Revenue	\$39,159,955	\$43,332,844	\$4,172,889	10.7%
		TOTAL	\$39,159,955	\$43,332,844	\$4,172,889	10.7%
421	4200R	Airport Fund Revenue	\$6,680,000	\$6,665,000	(\$15,000)	-0.2%
	4201R	Okaloosa Regional Airport Revenue	\$8,059,044	\$8,939,594	\$880,550	10.9%
	4210R	Destin Airport Revenue	\$493,175	\$581,255	\$88,080	17.9%
	4220R	Bob Sikes Airport Revenue	\$345,854	\$356,315	\$10,461	3.0%
	4255R	P.F.C. Revenue	\$8,080,036	\$9,101,778	\$1,021,742	12.6%
	4256R	C.F.C. Revenue	\$2,212,349	\$2,777,500	\$565,151	25.5%
	74822R	TSA LEO Agreement	\$183,697	\$0	(\$183,697)	-100.0%
		TOTAL	\$26,054,155	\$28,421,442	\$2,367,287	9.1%
430	4300R	Solid Waste Fund Revenue	\$7,790,500	\$6,960,500	(\$830,000)	-10.7%
	4310R	Reef Coordinator	\$500	\$500	\$0	0.0%
		TOTAL	\$7,791,000	\$6,961,000	(\$830,000)	-10.7%
441	4400R	Inspection Revenue	\$1,169,757	\$1,428,345	\$258,588	22.1%
		TOTAL	\$1,169,757	\$1,428,345	\$258,588	22.1%
450	4500R	Emergency Medical Service Revenue	\$7,161,472	\$7,045,330	(\$116,142)	-1.6%
		TOTAL	\$7,161,472	\$7,045,330	(\$116,142)	-1.6%
460	4601R	4th Cent Operating Revenue	\$10,458,800	\$3,925,000	(\$6,533,800)	-62.5%
	4615R	3rd Cent Operating Revenue	\$7,133,900	\$5,710,450	(\$1,423,450)	-20.0%
		TOTAL	\$17,592,700	\$9,635,450	(\$7,957,250)	-45.2%
501	5100R	Self Insurance Revenue	\$15,010,665	\$14,620,570	(\$390,095)	-2.6%
		TOTAL	\$15,010,665	\$14,620,570	(\$390,095)	-2.6%
502	5200R	Garage Services Revenue	\$4,132,253	\$5,099,355	\$967,102	23.4%
		TOTAL	\$4,132,253	\$5,099,355	\$967,102	23.4%
GRAND TOTAL			\$280,421,796	\$261,624,931	(\$18,796,865)	-6.7%

Expenditure Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
001	0101	Board of County Commissioners	\$726,888	\$753,141	\$26,253	3.6%
	0102	County Administrator	\$352,155	\$402,099	\$49,944	14.2%
	0103	Purchasing Department	\$428,925	\$348,113	(\$80,812)	-18.8%
	0104	Human Resources	\$560,364	\$559,447	(\$917)	-0.2%
	0107	Legal Services	\$311,853	\$287,855	(\$23,998)	-7.7%
	0108	Planning Department	\$766,977	\$687,047	(\$79,930)	-10.4%
	0109	General Services-Planning	\$7,375	\$11,948	\$4,573	62.0%
	01112	Geographical Info Systems	\$682,836	\$647,828	(\$35,008)	-5.1%
	01113	Systems & Networking	\$574,393	\$562,644	(\$11,749)	-2.0%
	01114	Applications & Admin	\$551,924	\$527,468	(\$24,456)	-4.4%
	0112	Facilities Maintenance	\$3,561,821	\$2,875,893	(\$685,928)	-19.3%
	0113	Administrative Services	\$425,267	\$0	(\$425,267)	-100.0%
	0114	General Services-Other	\$2,134,110	\$3,985,667	\$1,851,557	86.8%
	0115	Property Appraiser Operating	\$318,307	\$326,180	\$7,873	2.5%
	0116	Tax Collector Operating	\$3,620,147	\$3,511,030	(\$109,117)	-3.0%
	0120	General Services-Fire Control	\$56,203	\$54,403	(\$1,800)	-3.2%
	0121	Emergency Management	\$347,782	\$342,690	(\$5,092)	-1.5%
	0122	County Warning Point	\$836,636	\$962,460	\$125,824	15.0%
	0123	9-1-1 Coordinator	\$2,278,200	\$0	(\$2,278,200)	-100.0%
	0124	Code Enforcement	\$154,854	\$164,272	\$9,418	6.1%
	0125	Beach Safety	\$545,149	\$532,051	(\$13,098)	-2.4%
	0126	Corrections Department	\$0	\$12,351,034	\$12,351,034	NA
	0127	Medical Examiner	\$0	\$464,852	\$464,852	NA
	0130	Agriculture Extension	\$405,395	\$323,231	(\$82,164)	-20.3%
	0131	General Services-Conservation	\$49,577	\$47,098	(\$2,479)	-5.0%
	0140	Coordinated Transportation	\$25,000	\$25,000	\$0	0.0%
	0141	Community Transit	\$279,862	\$188,307	(\$91,555)	-32.7%
	0150	General Services-Industry Development	\$1,625,201	\$1,432,137	(\$193,064)	-11.9%
	0151	Veterans Service	\$168,821	\$162,114	(\$6,707)	-4.0%
	0152	E.J.M. Aerospace	\$418,500	\$0	(\$418,500)	-100.0%
	0160	Mosquito Control	\$511,327	\$493,395	(\$17,932)	-3.5%
	0161	Public Health	\$497,732	\$466,000	(\$31,732)	-6.4%
	0162	Mental Health	\$691,827	\$666,830	(\$24,997)	-3.6%
	0163	Board of County Commissioners-Welfare	\$1,529,930	\$1,911,383	\$381,453	24.9%
	0170	County Parks	\$625,573	\$582,635	(\$42,938)	-6.9%
	0171	Library Cooperative	\$0	\$585,500	\$585,500	NA
	0180	Clerk to the Board of County Commissioners	\$1,340,899	\$1,318,754	(\$22,145)	-1.7%
	0181	Property Appraiser	\$3,028,266	\$2,953,193	(\$75,073)	-2.5%
	0183	Sheriff	\$0	\$29,537,904	\$29,537,904	NA
	0184	Supervisor of Elections	\$1,629,255	\$1,668,115	\$38,860	2.4%
	0601	State Attorney Office	\$0	\$90,478	\$90,478	NA
	0603	Court Administration	\$0	\$2,500	\$2,500	NA
	0604	Administration-Circuit Court	\$0	\$3,500	\$3,500	NA
	0605	Judges	\$0	\$3,000	\$3,000	NA
	0610	Pretrial Services Program	\$0	\$296,179	\$296,179	NA
	0199	Reserves/Miscellaneous	\$2,688,651	\$2,684,137	(\$4,514)	-0.2%
	70002	DCA Mosquito Control (10)	\$5,000	\$0	(\$5,000)	-100.0%
	701112	OEA Eglin AFB Growth (12)	\$95,026	\$93,629	(\$1,397)	-1.5%
	701271	State Aid Library (12)	\$0	\$58,245	\$58,245	NA
	701291	FDCF MH & DCCM	\$0	\$171,111	\$171,111	NA
		TOTAL	\$34,858,008	\$76,122,497	\$41,264,489	118.4%

Expenditure Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
101	1001	Engineering Department	\$1,374,630	\$1,183,109	(\$191,521)	-13.9%
	1002	Road Department	\$7,458,968	\$7,537,195	\$78,227	1.0%
	1003	Traffic Signal Maintenance	\$550,807	\$538,426	(\$12,381)	-2.2%
	1004	Stormwater Management	\$1,885,000	\$1,554,331	(\$330,669)	-17.5%
	71901	FDOT Traffic Signals (09)	\$91,353	\$89,570	(\$1,783)	-2.0%
		TOTAL	\$11,360,758	\$10,902,631	(\$458,127)	-4.0%
102	1051	Corrections Department	\$13,123,674	\$0	(\$13,123,674)	-100.0%
	1052	Education-Sheriff	\$135,000	\$0	(\$135,000)	-100.0%
	1053	Contraband/Forfeiture-Sheriff	\$25,000	\$0	(\$25,000)	-100.0%
	1054	Sheriff	\$29,995,050	\$0	(\$29,995,050)	-100.0%
	1056	Radio Communications Program	\$120,000	\$0	(\$120,000)	-100.0%
	1057	Medical Examiner	\$487,520	\$0	(\$487,520)	-100.0%
	1058	State Attorney Office	\$93,625	\$0	(\$93,625)	-100.0%
	1059	Public Defender Office	\$1,000	\$0	(\$1,000)	-100.0%
	1060	Court Administration	\$2,200	\$0	(\$2,200)	-100.0%
	1061	Administration-Circuit Court	\$6,000	\$0	(\$6,000)	-100.0%
	1063	Court Administration-IT	\$605,943	\$0	(\$605,943)	-100.0%
	1064	Judicial Innovatoin	\$730,000	\$0	(\$730,000)	-100.0%
	1069	Court Facilities	\$850,000	\$0	(\$850,000)	-100.0%
	1075	Judges	\$3,000	\$0	(\$3,000)	-100.0%
	1082	Pretial Services Program	\$308,172	\$0	(\$308,172)	-100.0%
	1086	Family Mediation	\$5,500	\$0	(\$5,500)	-100.0%
	1090	Legal Aid	\$105,000	\$0	(\$105,000)	-100.0%
	1091	Law Library	\$118,750	\$0	(\$118,750)	-100.0%
	1092	Prisoner Benefit	\$515,000	\$0	(\$515,000)	-100.0%
	1095	Teen Court	\$190,980	\$0	(\$190,980)	-100.0%
	1096	Drug Abuse Trust	\$132,000	\$0	(\$132,000)	-100.0%
	1097	Domestic Violence Trust	\$255,000	\$0	(\$255,000)	-100.0%
	71913	FDCF MH & DCCM	\$177,125	\$0	(\$177,125)	-100.0%
		TOTAL	\$47,985,539	\$0	(\$47,985,539)	-100.0%
103	1101	Library Cooperative Fund Revenue	\$566,438	\$0	(\$566,438)	-100.0%
	1149	Reserves/Miscellaneous	\$45,562	\$0	(\$45,562)	-100.0%
	711030	State Aid Library (10)	\$12,684	\$0	(\$12,684)	-100.0%
	711130	State Aid Library (11)	\$80,210	\$0	(\$80,210)	-100.0%
		TOTAL	\$704,894	\$0	(\$704,894)	-100.0%
104	1151	Tourism Promotion	\$3,490,783	\$1,789,763	(\$1,701,020)	-48.7%
	1152	Tourism-Administration	\$533,480	\$742,078	\$208,598	39.1%
	1154	Convention & Visitor Bureau	\$132,366	\$190,550	\$58,184	44.0%
	1555	Film Commission	\$59,697	\$64,650	\$4,953	8.3%
	1170	Beach Maintenance/Improvements	\$1,125,274	\$973,959	(\$151,315)	-13.4%
	1171	Island Shuttle Service	\$282,000	\$0	(\$282,000)	-100.0%
	1175	Dune/Beach Restoration	\$7,678,800	\$10,675,000	\$2,996,200	39.0%
	1198	Interfund Transfer	\$268,000	\$472,000	\$204,000	76.1%
	1199	Reserves/Miscellaneous	\$2,070,000	\$2,072,000	\$2,000	0.1%
		TOTAL	\$15,640,400	\$16,980,000	\$1,339,600	8.6%
106	1351	E.J.M. Aerospace	\$0	\$400,000	\$400,000	NA
		TOTAL	\$0	\$400,000	\$400,000	NA

Expenditure Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
108	1401	9-1-1 Coordinator	\$0	\$2,058,200	\$2,058,200	NA
		TOTAL	\$0	\$2,058,200	\$2,058,200	NA
109	1021	Radio Communications Program	\$0	\$140,000	\$140,000	NA
		TOTAL	\$0	\$140,000	\$140,000	NA
110	1022	Contraband/Forfeiture-Sheriff	\$0	\$25,000	\$25,000	NA
		TOTAL	\$0	\$25,000	\$25,000	NA
111	1023	Education-Sheriff	\$0	\$170,000	\$170,000	NA
		TOTAL	\$0	\$170,000	\$170,000	NA
112	1550	County Health Unit	\$808,957	\$808,957	\$0	0.0%
		TOTAL	\$808,957	\$808,957	\$0	0.0%
113	1601	Tanglewood MSBU	\$38,466	\$35,390	(\$3,076)	-8.0%
	1602	Island Lights MSBU	\$150,798	\$230,367	\$79,569	52.8%
	1603	Northgate MSBU	\$7,200	\$15,925	\$8,725	121.2%
	1604	Chateauguay II MSBU	\$1,967	\$1,963	(\$4)	-0.2%
	1605	Gable Estates MSBU	\$2,147	\$2,280	\$133	6.2%
	1606	Valencia Arms MSBU	\$6,809	\$7,645	\$836	12.3%
	1607	Colony Estates I MSBU	\$9,061	\$8,885	(\$176)	-1.9%
	1608	Hidden Trails MSBU	\$6,702	\$6,754	\$52	0.8%
	1609	Lafitte Crescent MSBU	\$2,513	\$2,698	\$185	7.4%
	1610	McFarland MSBU	\$2,900	\$4,617	\$1,717	59.2%
	1611	Sylvania Heights MSBU	\$7,950	\$11,420	\$3,470	43.6%
	1612	Willow Bend MSBU	\$1,032	\$866	(\$166)	-16.1%
	1613	Lake Point MSBU	\$9,222	\$8,964	(\$258)	-2.8%
	1614	Coventry Park MSBU	\$7,926	\$7,250	(\$676)	-8.5%
	1615	Donlabrook MSBU	\$1,280	\$2,778	\$1,498	117.0%
	1616	Emerald Point MSBU	\$8,124	\$7,991	(\$133)	-1.6%
	1617	Brookwood MSBU	\$766	\$1,152	\$386	50.4%
	1618	Bristol Park MSBU	\$503	\$590	\$87	17.3%
	1619	Hidden Trails II MSBU	\$2,586	\$2,574	(\$12)	-0.5%
	1620	Forest Cove MSBU	\$2,527	\$2,699	\$172	6.8%
	1621	Sandy Ridge MSBU	\$1,017	\$1,420	\$403	39.6%
	1622	Cherokee Bend MSBU	\$1,658	\$1,833	\$175	10.6%
	1623	Lake Point II MSBU	\$7,006	\$6,833	(\$173)	-2.5%
	1624	Hidden Trails 6 MSBU	\$414	\$600	\$186	44.9%
	1625	Lawton Court MSBU	\$2,193	\$2,243	\$50	2.3%
	1626	Mills Landing MSBU	\$3,779	\$3,743	(\$36)	-1.0%
	1627	Rush Park West MSBU	\$6,284	\$6,286	\$2	0.0%
	1628	High Grove Plantation MSBU	\$704	\$600	(\$104)	-14.8%
	1629	Victoria Park MSBU	\$4,275	\$4,352	\$77	1.8%
	1630	Lake Charleston MSBU	\$2,732	\$2,287	(\$445)	-16.3%
	1631	Rocky Bayou MSBU	\$15,270	\$19,038	\$3,768	24.7%
	1632	Old Town MSBU	\$4,057	\$4,558	\$501	12.3%
	1633	Rosebud Plantation MSBU	\$1,586	\$1,425	(\$161)	-10.2%
	1634	Oakwood Townhomes MSBU	\$1,776	\$1,941	\$165	9.3%
	1635	Hunter's Run MSBU	\$10,649	\$10,831	\$182	1.7%
	1636	Bent Tree MSBU	\$10,619	\$13,569	\$2,950	27.8%
	1637	Whitrock Village MSBU	\$2,736	\$3,019	\$283	10.3%

Expenditure Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
	1638	Emerald Village MSBU	\$4,536	\$4,439	(\$97)	-2.1%
	1639	Glenwood Court MSBU	\$415	\$480	\$65	15.7%
	1640	Emerald Village I & II MSBU	\$5,587	\$5,557	(\$30)	-0.5%
	1641	Stonebridge I-V MSBU	\$1,879	\$3,780	\$1,901	101.2%
	1642	Eagles Nest MSBU	\$600	\$1,480	\$880	146.7%
	1643	Colony Estates II MSBU	\$14,524	\$16,984	\$2,460	16.9%
	1695	Bluewater Bay MSTU	\$367,311	\$366,340	(\$971)	-0.3%
	1697	Lake Pippin MSTU	\$61,250	\$75,800	\$14,550	23.8%
		TOTAL	\$803,336	\$922,246	\$118,910	14.8%
115	1750	County Parks-Unincorporated Areas	\$1,148,431	\$1,072,984	(\$75,447)	-6.6%
	1755	Capital Projects	\$1,186,384	\$1,161,135	(\$25,249)	-2.1%
	1799	Reserves/Miscellaneous	\$3,401,455	\$3,302,096	(\$99,359)	-2.9%
		TOTAL	\$5,736,270	\$5,536,215	(\$200,055)	-3.5%
119	1024	Prisoner Benefit	\$0	\$649,200	\$649,200	NA
		TOTAL	\$0	\$649,200	\$649,200	NA
120	1025	Judicial Innovations	\$0	\$755,000	\$755,000	NA
	1026	Legal Aid	\$0	\$105,000	\$105,000	NA
	1027	Law Library	\$0	\$119,139	\$119,139	NA
	1028	Teen Court	\$0	\$190,980	\$190,980	NA
	1029	Court Administration-IT	\$0	\$382,307	\$382,307	NA
	1030	Court Facilities	\$0	\$850,000	\$850,000	NA
		TOTAL	\$0	\$2,402,426	\$2,402,426	NA
121	1031	Drug Abuse Trust	\$0	\$97,150	\$97,150	NA
		TOTAL	\$0	\$97,150	\$97,150	NA
122	1032	Domestic Violence Trust	\$0	\$270,000	\$270,000	NA
	1033	Family Mediation	\$0	\$5,255	\$5,255	NA
		TOTAL	\$0	\$275,255	\$275,255	NA
201	2102	Debt Service CI Revenue Bond 1991	\$341,000	\$0	(\$341,000)	-100.0%
	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$0	0.0%
	2104	Tourist Development Debt	\$268,000	\$472,000	\$204,000	76.1%
	2105	Courthouse Annex Extension	\$1,471,194	\$1,776,879	\$305,685	20.8%
	2106	Bond - Brackin Building	\$0	\$118,668	\$118,668	NA
	2198	Interfund Transfer	\$3,575,339	\$3,939,082	\$363,743	10.2%
	2199	Reserves/Miscellaneous	\$205,000	\$205,000	\$0	0.0%
		TOTAL	\$6,051,283	\$6,702,379	\$651,096	10.8%
301	3110	Capital Outlay Projects	\$65,000	\$385,000	\$320,000	492.3%
	3115	Courthouse Annex Extension	\$15,293,403	\$0	(\$15,293,403)	-100.0%
	3120	Capital Outlay Projects-Public Safety	\$21,000	\$21,500	\$500	2.4%
	3160	Capital Outlay Projects-Judicial	\$6,353,273	\$7,000,000	\$646,727	10.2%
	3170	Capital Outlay Projects-Culture/Recreation	\$13,300	\$33,000	\$19,700	148.1%
	3175	Capital Outlay Projects-Parks	\$58,701	\$58,701	\$0	0.0%
	3179	Capital Outlay Projects-F.B.I.P.	\$585,000	\$645,000	\$60,000	10.3%
	3198	Interfund Transfer	\$1,670,479	\$0	(\$1,670,479)	-100.0%
	3199	Reserves/Miscellaneous	\$1,500,000	\$1,500,000	\$0	0.0%
		TOTAL	\$25,560,156	\$9,643,201	(\$15,916,955)	-62.3%

302	3201	Road/Bridge-Constitutional Gas Tax	\$6,775,000	\$6,680,000	(\$95,000)	-1.4%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$5,025,000	\$3,525,000	(\$1,500,000)	-29.9%
	3204	Road/Bridge - Resurfacing	\$500,000	\$500,000	\$0	0.0%
	3205	Road/Bridge - Special Projects	\$540,238	\$540,238	\$0	0.0%
		TOTAL	\$12,840,238	\$11,245,238	(\$1,595,000)	-12.4%
411	4101	Water & Sewer-Operating	\$27,271,259	\$26,726,500	(\$544,759)	-2.0%
	4105	Mid County Water System	\$290,000	\$0	(\$290,000)	-100.0%
	4120	Water Construction	\$625,000	\$1,560,000	\$935,000	149.6%
	4125	Sewer Construction	\$4,000,000	\$7,300,000	\$3,300,000	82.5%
	4130	Water/Sewer Construction	\$175,000	\$0	(\$175,000)	-100.0%
	4135	State Revolving Loans	\$1,500,000	\$0	(\$1,500,000)	-100.0%
	4180	Major Projects	\$0	\$270,000	\$270,000	NA
	4199	Reserves/Miscellaneous	\$5,298,696	\$7,476,344	\$2,177,648	41.1%
		TOTAL	\$39,159,955	\$43,332,844	\$4,172,889	10.7%
421	4201	Airport Administration	\$1,617,628	\$2,279,046	\$661,418	40.9%
	4202	Airport-Operating	\$3,801,972	\$4,571,624	\$769,652	20.2%
	4203	Airport Security	\$0	\$200,000	\$200,000	NA
	4207	Airport - Capital Outlay	\$0	\$150,000	\$150,000	NA
	4210	Destin-Operating	\$299,542	\$303,437	\$3,895	1.3%
	4215	Destin - Capital Outlay	\$0	\$25,000	\$25,000	NA
	4220	Bob Sikes-Operating	\$331,585	\$458,810	\$127,225	38.4%
	4255	P.F.C. Operating	\$8,080,036	\$9,101,778	\$1,021,742	12.6%
	4256	C.F.C. Operating	\$2,212,349	\$2,777,500	\$565,151	25.5%
	4298	Interfund Transfer	\$767,135	\$941,718	\$174,583	22.8%
	4299	Reserves/Miscellaneous	\$8,760,211	\$7,612,529	(\$1,147,682)	-13.1%
	74822	TSA LEO Agreement	\$183,697	\$0	(\$183,697)	-100.0%
		TOTAL	\$26,054,155	\$28,421,442	\$2,367,287	9.1%
430	4301	Solid Waste	\$6,401,497	\$5,650,271	(\$751,226)	-11.7%
	4305	Recycling Department	\$1,186,249	\$1,221,317	\$35,068	3.0%
	4310	Reef Coordinator	\$500	\$500	\$0	0.0%
	4398	Interfund Transfer	\$157,589	\$0	(\$157,589)	-100.0%
	4399	Reserves/Miscellaneous	\$45,165	\$88,912	\$43,747	96.9%
		TOTAL	\$7,791,000	\$6,961,000	(\$830,000)	-10.7%
441	4400	Inspection Department	\$1,169,757	\$1,428,345	\$258,588	22.1%
		TOTAL	\$1,169,757	\$1,428,345	\$258,588	22.1%
450	4500	Emergency Medical Service	\$7,161,472	\$7,045,330	(\$116,142)	-1.6%
		TOTAL	\$7,161,472	\$7,045,330	(\$116,142)	-1.6%
460	4601	4th Cent Operating	\$10,458,800	\$3,925,000	(\$6,533,800)	-62.5%
	4614	Conference Center Promotions	\$1,812,773	\$1,088,218	(\$724,555)	-40.0%
	4615	Conference Center Administration	\$1,443,011	\$1,415,364	(\$27,647)	-1.9%
	4616	Conference Center Capital	\$1,164,150	\$1,075,745	(\$88,405)	-7.6%
	4617	Conference Center Operations	\$1,615,035	\$892,500	(\$722,535)	-44.7%
	4618	Conference Center Maintenance	\$558,606	\$706,572	\$147,966	26.5%
	4698	Interfund Transfer	\$540,325	\$532,051	(\$8,274)	-1.5%
		TOTAL	\$17,592,700	\$9,635,450	(\$7,957,250)	-45.2%

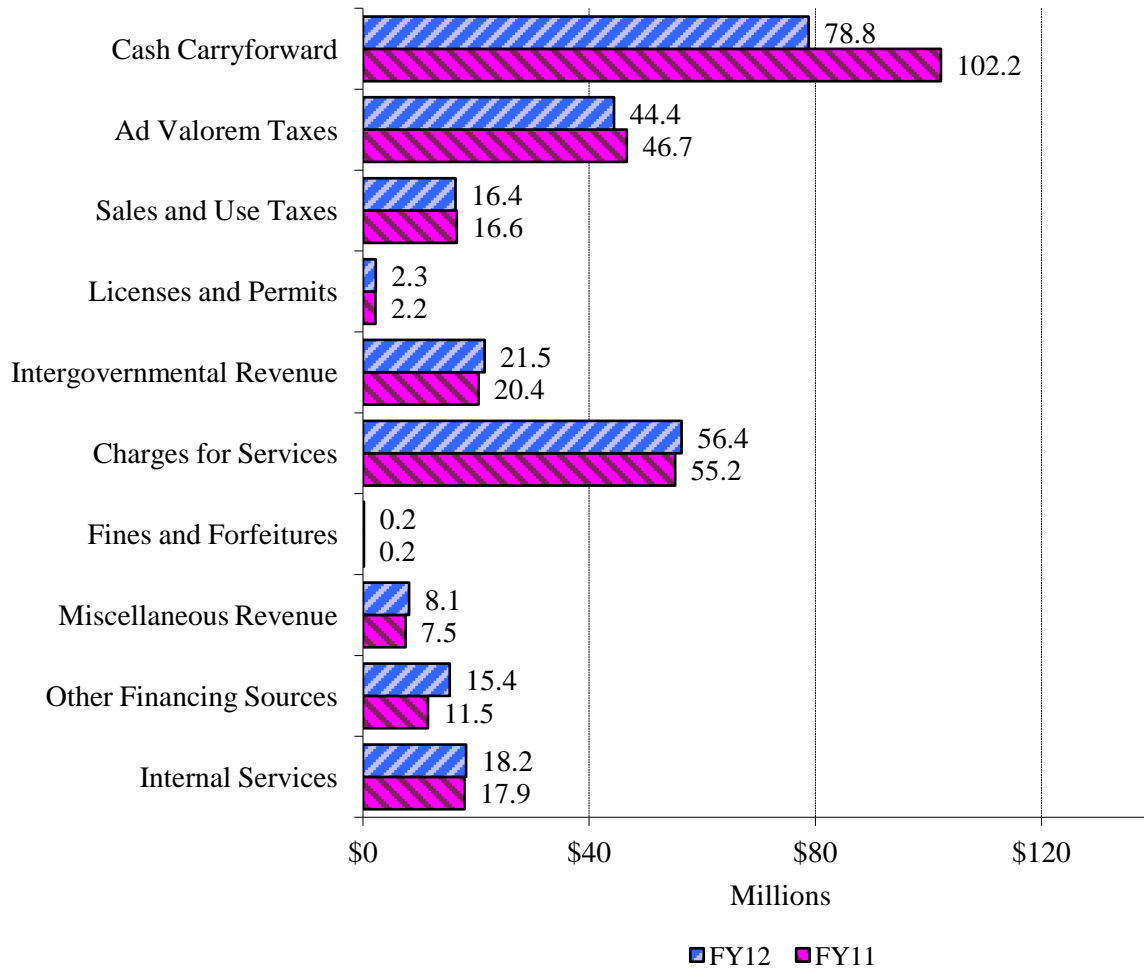
Expenditure Department Budgets

Fund	Dept	Title	FY11	FY12	+/-	%
501	5101	Risk Management	\$228,646	\$220,668	(\$7,978)	-3.5%
	5102	Self Insurance	\$13,375,553	\$13,701,481	\$325,928	2.4%
	5189	Interfund Transfer	\$84,283	\$0	(\$84,283)	-100.0%
	5199	Reserves/Miscellaneous	\$1,322,183	\$698,421	(\$623,762)	-47.2%
		TOTAL	\$15,010,665	\$14,620,570	(\$390,095)	-2.6%
502	5200	Fleet Operations	\$4,132,253	\$5,099,355	\$967,102	23.4%
		TOTAL	\$4,132,253	\$5,099,355	\$967,102	23.4%
		GRAND TOTAL	\$280,421,796	\$261,624,931	(\$18,796,865)	-6.7%

OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2011-2012
REVENUE OVERVIEW BY FUND

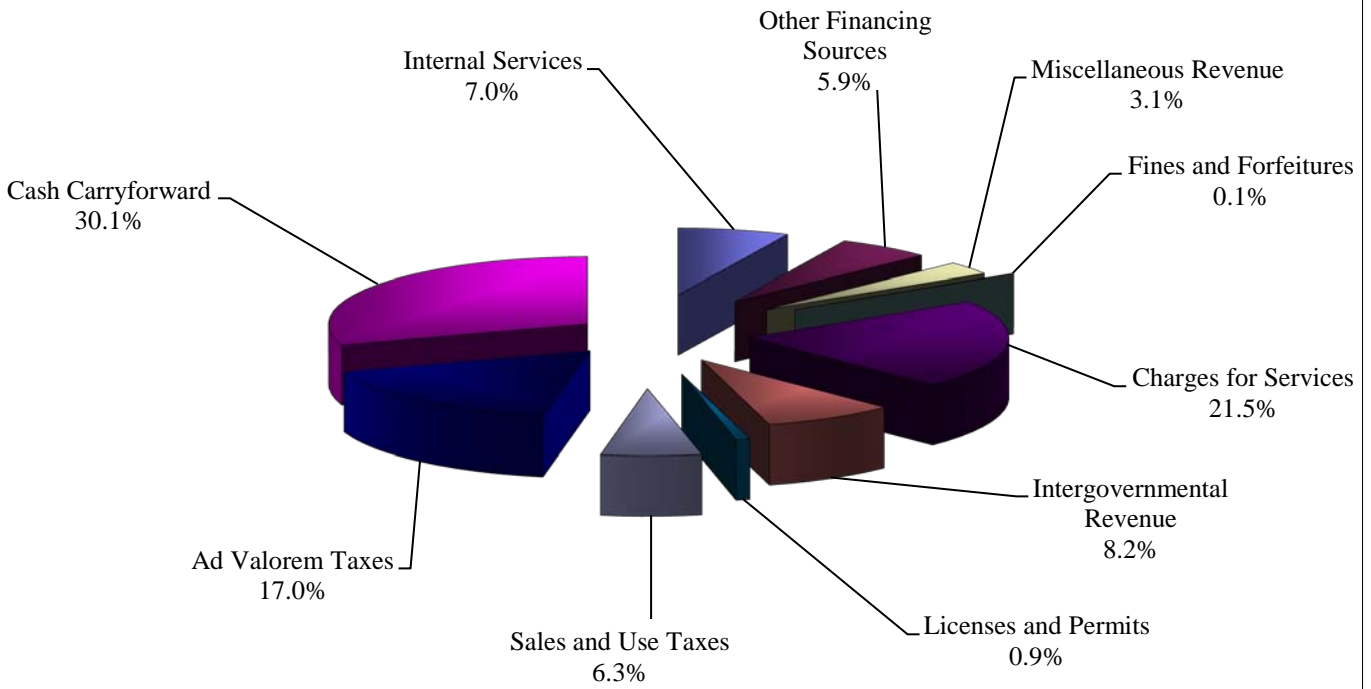
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
CASH BALANCES BROUGHT FORWARD	\$6,453,000	\$21,230,560	\$205,000	\$16,298,201	\$33,156,574	\$1,500,000	\$78,843,335
ESTIMATED REVENUES:							
Taxes:							
Millage Per							
\$1000							
Ad Valorem Taxes-County Wide	3.2899	\$40,995,493	\$791,957		\$1,504,000		\$43,291,450
Unincorporated Parks-MSTU	0.1800		\$1,110,615				\$1,110,615
Local Option Fuel Tax			\$2,725,000	\$1,675,000			\$4,400,000
Other Taxes		\$2,900,000	\$5,400,000		\$3,656,500		\$11,956,500
Licenses and Permits	\$10,500	\$1,320,617			\$933,478		\$2,264,595
Intergovernmental Revenue	\$10,832,985	\$4,404,570	\$4,246,500	\$2,020,000			\$21,504,055
Charges for Services	\$6,703,981	\$2,178,280			\$47,475,464		\$56,357,725
Fines and Forfeitures	\$2,000	\$180,000					\$182,000
Miscellaneous Revenue	\$1,365,610	\$313,000	\$488,148	\$895,238	\$5,065,395		\$8,127,391
Internal Services						\$18,219,925	\$18,219,925
Total Sources	\$62,810,569	\$18,424,039	\$4,734,648	\$4,590,238	\$58,634,837	\$18,219,925	\$167,414,256
Transfers In	\$6,508,928	\$1,712,681	\$1,762,731		\$33,000		\$10,017,340
Debt Proceeds					\$5,000,000		\$5,000,000
Transfers from Elected Officials	\$350,000						\$350,000
Total Estimated Revenues, Transfers & Balances	<u>\$76,122,497</u>	<u>\$41,367,280</u>	<u>\$6,702,379</u>	<u>\$20,888,439</u>	<u>\$96,824,411</u>	<u>\$19,719,925</u>	<u>\$261,624,931</u>

Revenues by Source Fiscal Year Comparison

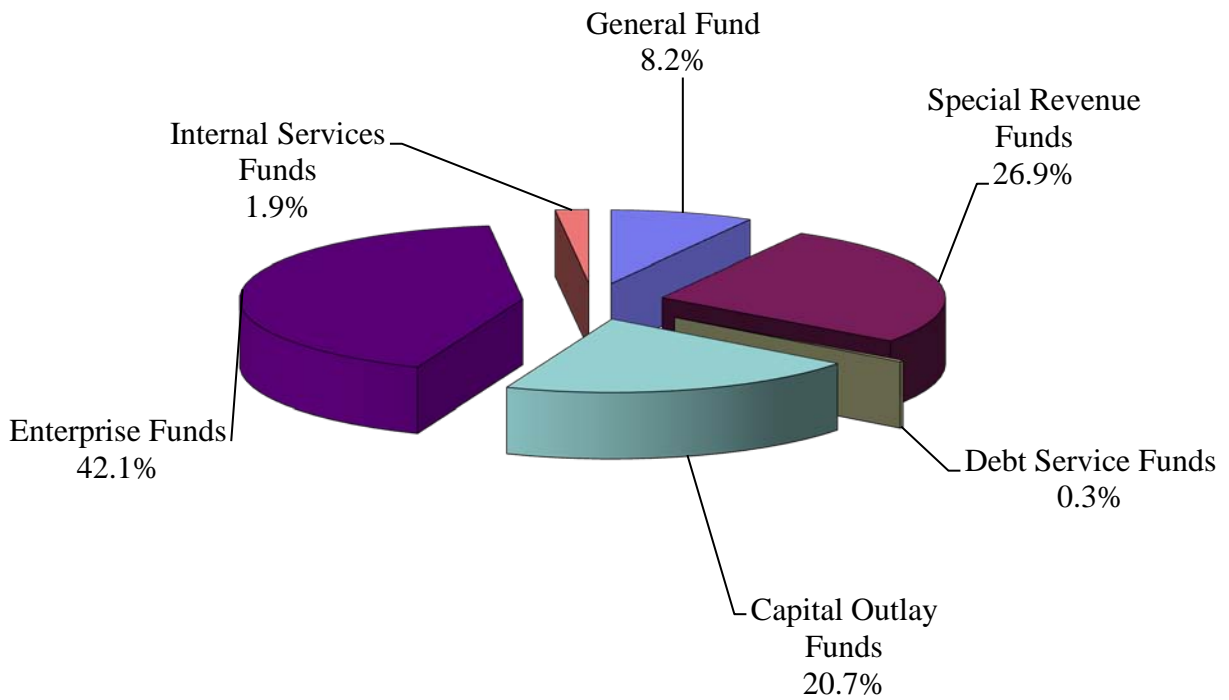


	FY11	FY12	% (+/-)
Cash Carryforward	\$102,216,823	\$78,843,335	-22.9%
Ad Valorem Taxes	\$46,682,790	\$44,402,065	-4.9%
Sales and Use Taxes	\$16,576,000	\$16,356,500	-1.3%
Licenses and Permits	\$2,212,560	\$2,264,595	2.4%
Intergovernmental Revenue	\$20,426,595	\$21,504,055	5.3%
Charges for Services	\$55,197,779	\$56,357,725	2.1%
Fines and Forfeitures	\$164,000	\$182,000	11.0%
Miscellaneous Revenue	\$7,521,597	\$8,127,391	8.1%
Other Financing Sources	\$11,480,734	\$15,367,340	33.9%
Internal Services	\$17,942,918	\$18,219,925	1.5%
Total	\$280,421,796	\$261,624,931	-6.7%

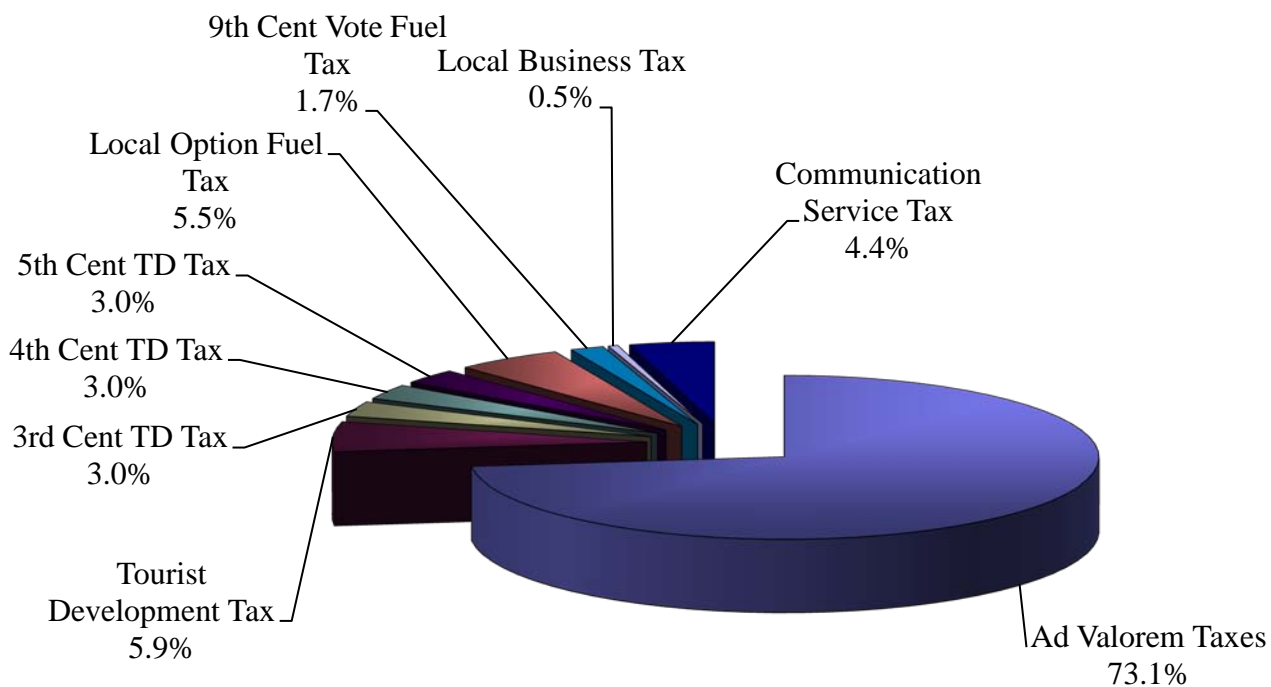
Revenue by Source
\$261,624,931



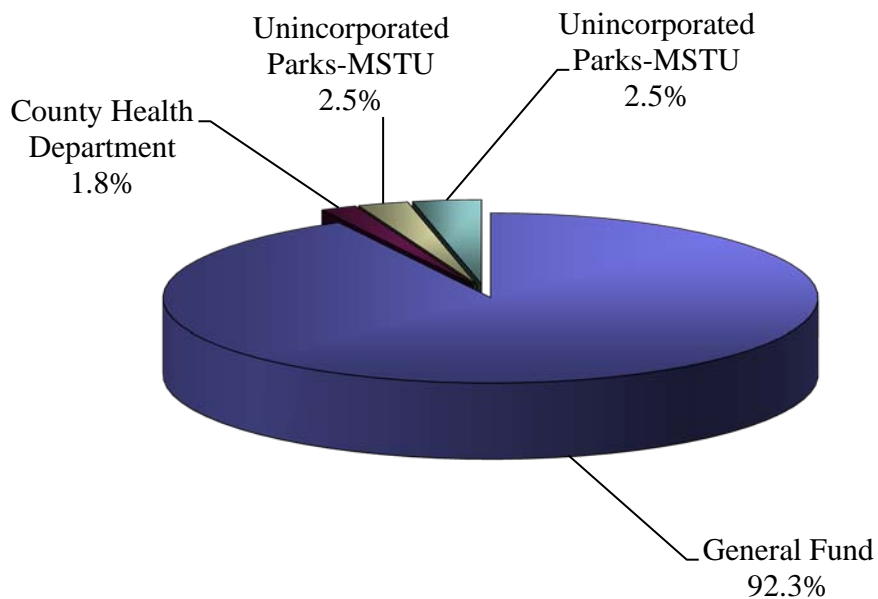
Cash Carryforward by Fund Type
\$78,843,335



Taxes
\$60,758,565



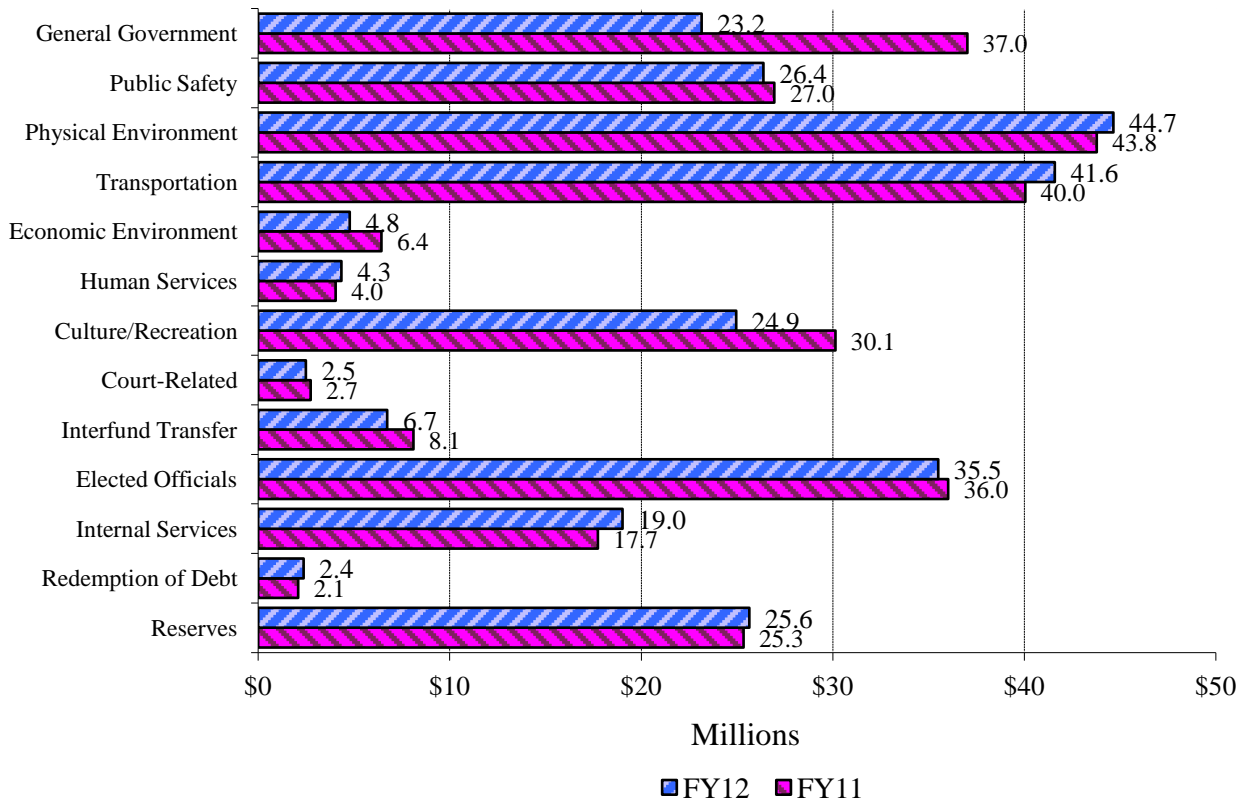
Ad Valorem Tax by Fund Type
\$44,402,065



OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2011-2012
EXPENDITURE OVERVIEW BY FUND

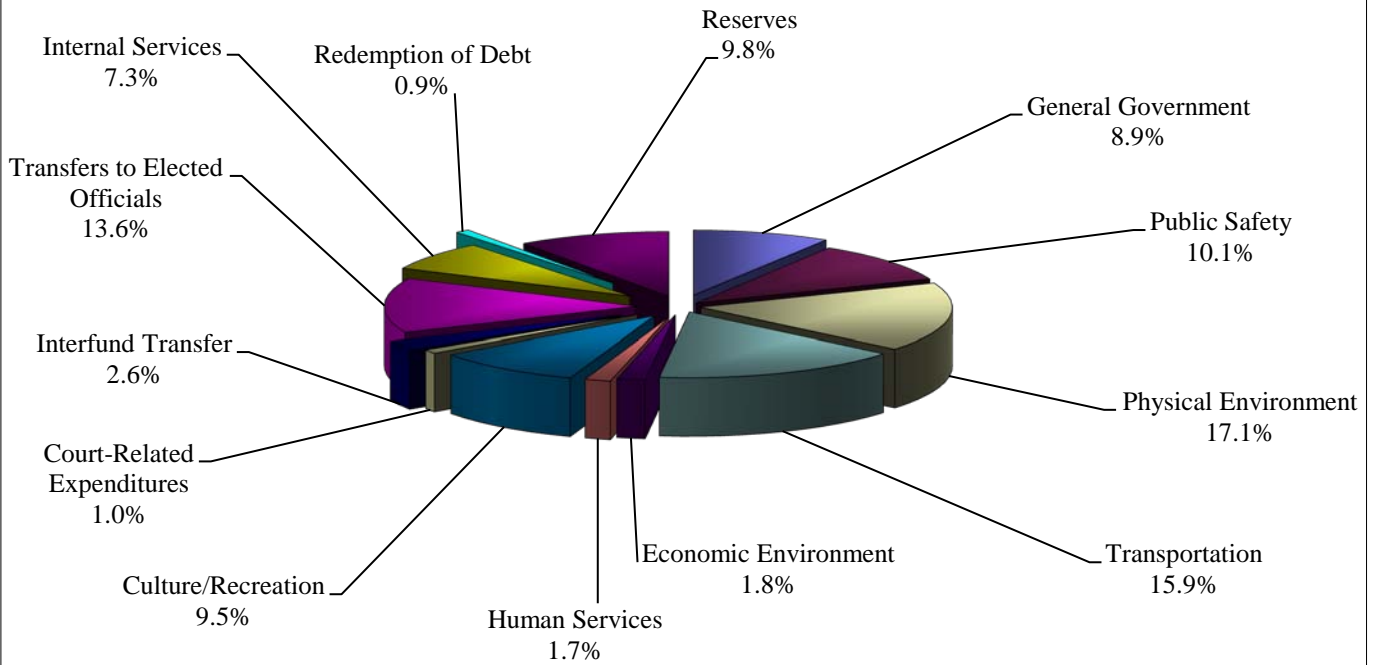
EXPENDITURES/EXPENSES	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
General Government	\$15,579,989		\$190,750	\$7,385,000			\$23,155,739
Public Safety	\$14,871,762	\$3,017,400		\$21,500	\$8,473,675		\$26,384,337
Physical Environment	\$370,329	\$1,554,331			\$42,728,588		\$44,653,248
Transportation	\$213,307	\$10,270,546		\$11,245,238	\$19,867,195		\$41,596,286
Economic Environment	\$1,594,251	\$3,187,041					\$4,781,292
Human Services	\$3,537,608	\$808,957					\$4,346,565
Culture/Recreation	\$1,226,380	\$13,883,078		\$736,701	\$9,103,399		\$24,949,558
Court-Related Expenditures	\$566,768	\$1,924,831					\$2,491,599
Internal Services						\$19,021,504	\$19,021,504
Redemption of Debt			\$2,367,547				\$2,367,547
Total Expenditures/Expenses	<u>\$37,960,394</u>	<u>\$34,646,184</u>	<u>\$2,558,297</u>	<u>\$19,388,439</u>	<u>\$80,172,857</u>	<u>\$19,021,504</u>	<u>\$193,747,675</u>
Interfund Transfer		\$1,322,000	\$3,939,082		\$1,473,769		\$6,734,851
Transfers to Elected Officials	\$35,477,966	\$25,000					\$35,502,966
Reserves	<u>\$2,684,137</u>	<u>\$5,374,096</u>	<u>\$205,000</u>	<u>\$1,500,000</u>	<u>\$15,177,785</u>	<u>\$698,421</u>	<u>\$25,639,439</u>
Total Appropriated Expenditures and Reserves	<u><u>\$76,122,497</u></u>	<u><u>\$41,367,280</u></u>	<u><u>\$6,702,379</u></u>	<u><u>\$20,888,439</u></u>	<u><u>\$96,824,411</u></u>	<u><u>\$19,719,925</u></u>	<u><u>\$261,624,931</u></u>

Expenditures by Function Fiscal Year Comparison

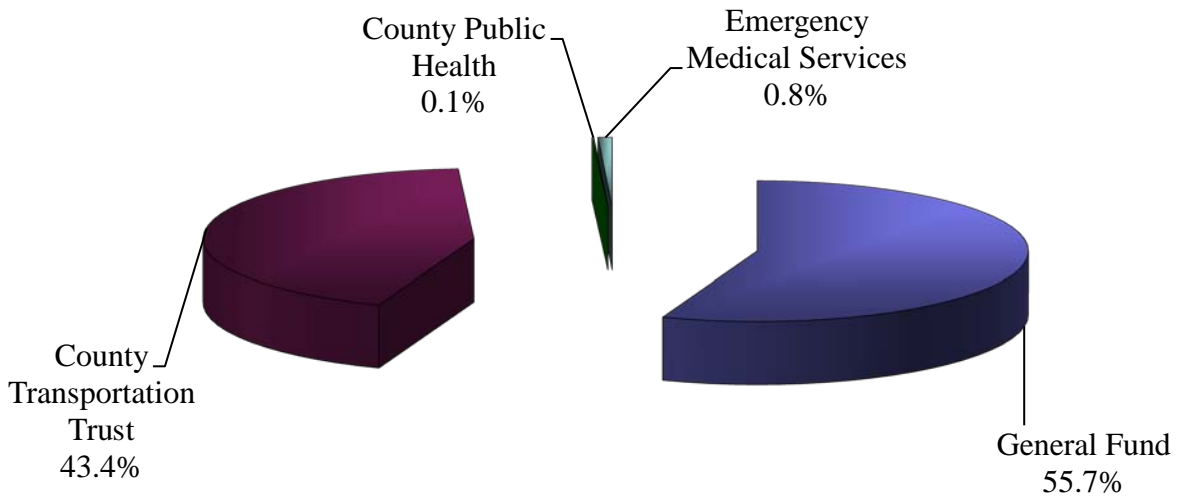


Description	FY11	FY12	% (+/-)
General Government	\$37,020,794	\$23,155,739	-37.5%
Public Safety	\$26,952,247	\$26,384,337	-2.1%
Physical Environment	\$43,789,477	\$44,653,248	2.0%
Transportation	\$40,049,306	\$41,596,286	3.9%
Economic Environment	\$6,428,848	\$4,781,292	-25.6%
Human Services	\$4,044,773	\$4,346,565	7.5%
Culture/Recreation	\$30,133,170	\$24,949,558	-17.2%
Court-Related Expenditures	\$2,734,295	\$2,491,599	-8.9%
Interfund Transfer	\$8,096,847	\$6,734,851	-16.8%
Transfers to Elected Officials	\$36,018,470	\$35,502,966	-1.4%
Internal Services	\$17,736,452	\$19,021,504	7.2%
Redemption of Debt	\$2,080,194	\$2,367,547	13.8%
Reserves	\$25,336,923	\$25,639,439	1.2%
Total	\$280,421,796	\$261,624,931	-6.7%

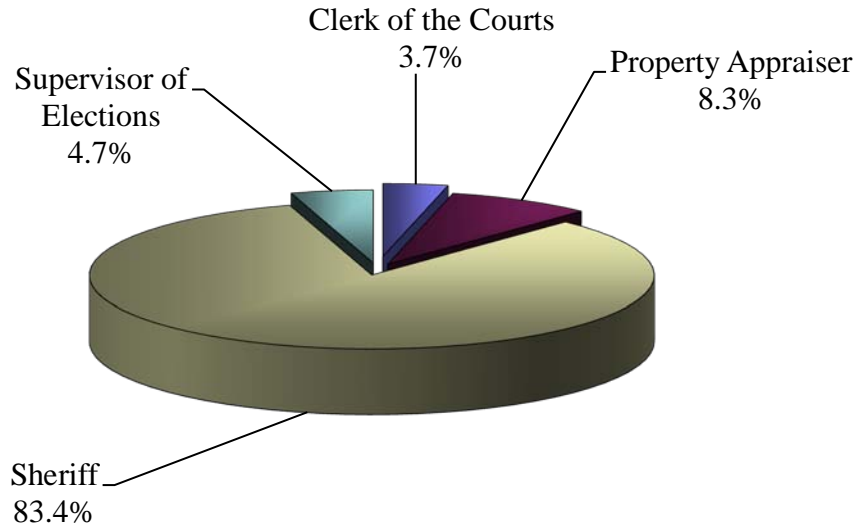
Expenditures by Function \$261,624,931



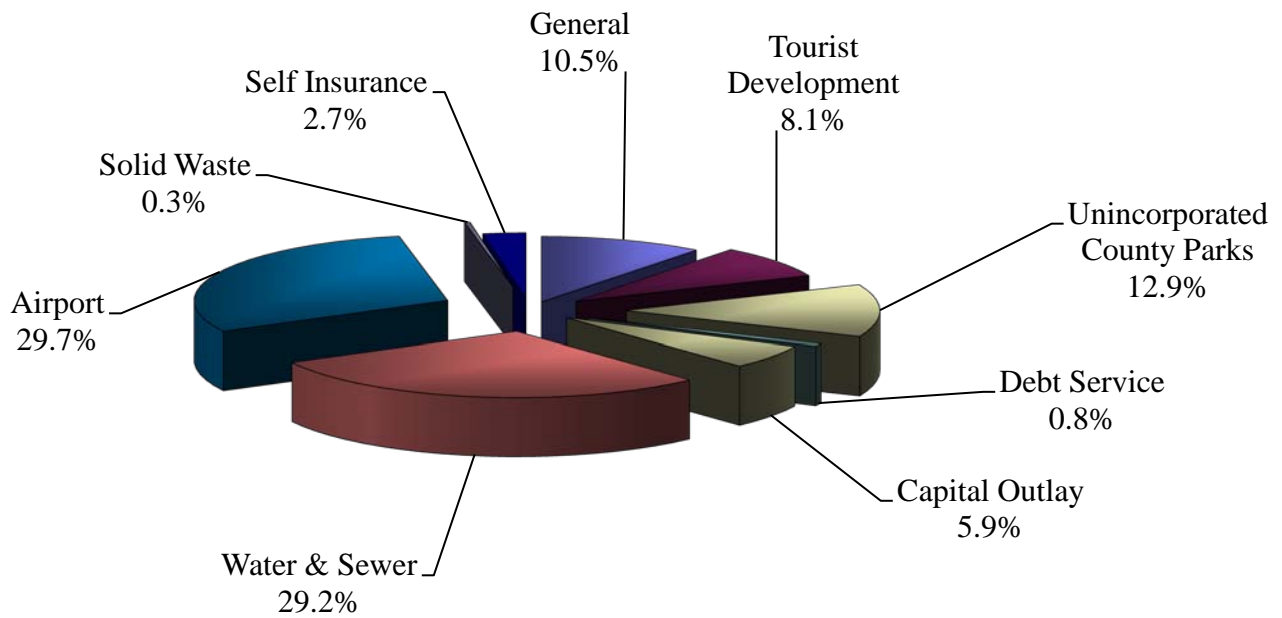
Debt Service Transfer-Out to Fund \$3,939,082



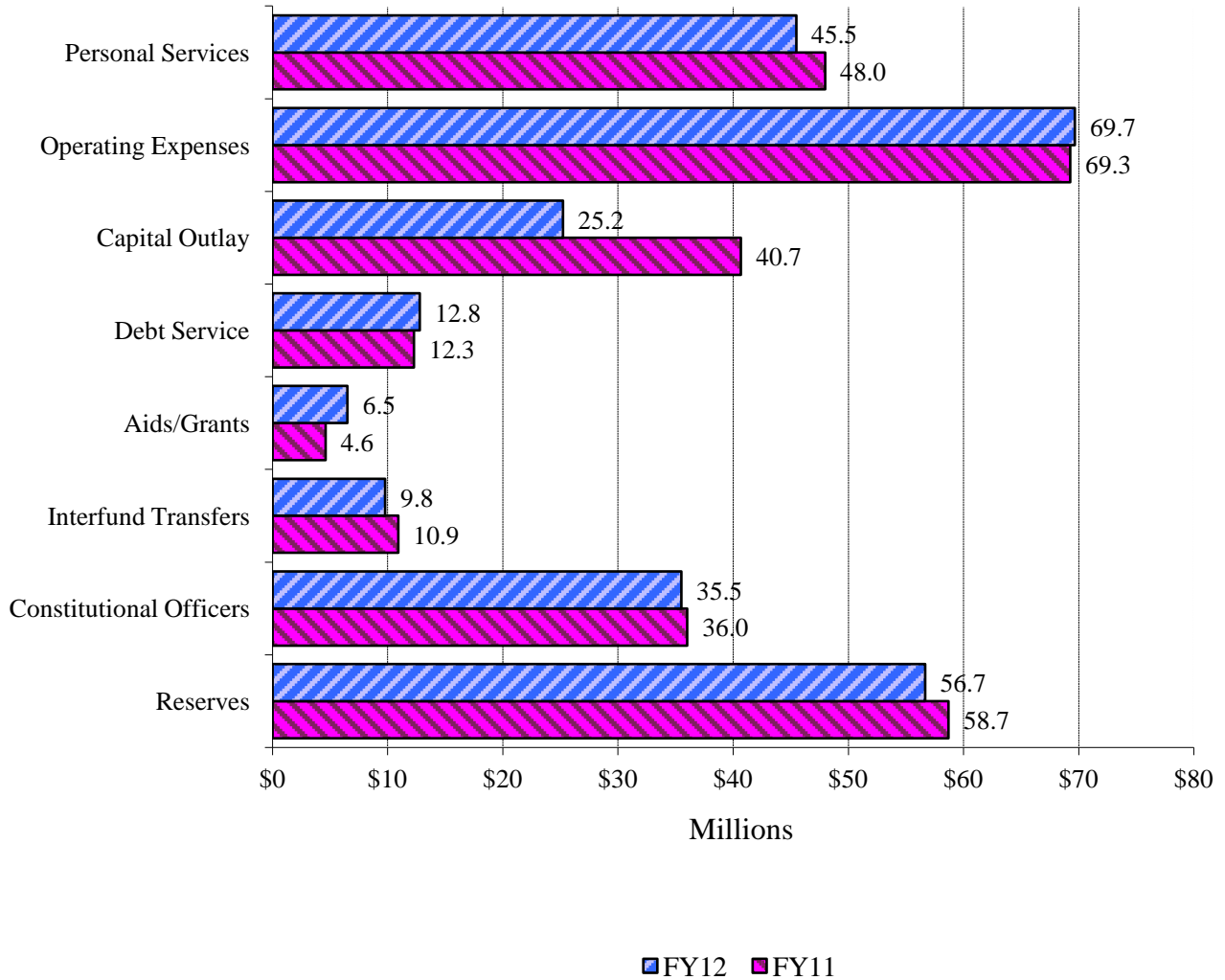
Elected Officials
\$35,502,966



Reserves by Funds Functionally
\$25,639,439

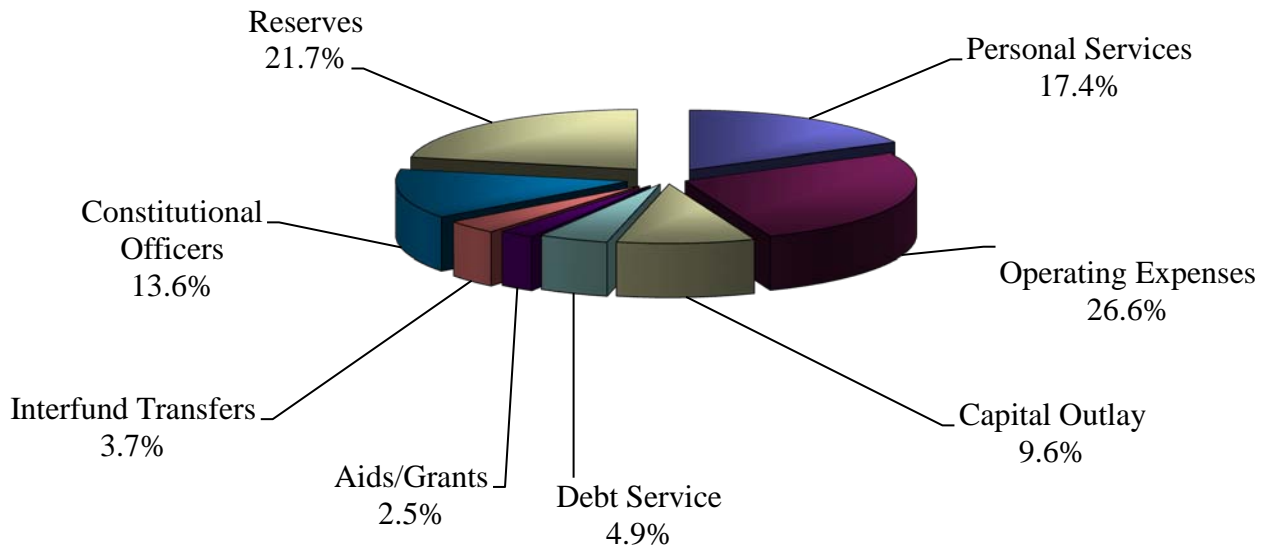


Expenditures by Activity Fiscal Year Comparison



Description	FY11	FY12	% (+/-)
Personal Services	\$47,975,988	\$45,483,360	-5.2%
Operating Expenses	\$69,268,202	\$69,675,179	0.6%
Capital Outlay	\$40,667,489	\$25,220,523	-38.0%
Debt Service	\$12,276,980	\$12,791,049	4.2%
Aids/Grants	\$4,598,598	\$6,511,105	41.6%
Interfund Transfers	\$10,914,562	\$9,782,839	-10.4%
Constitutional Officers	\$36,018,470	\$35,502,966	-1.4%
Reserves	58,701,507	56,667,310	-3.5%
Total	\$280,421,796	\$261,634,331	-6.7%

Expenditures by Activity \$261,624,931



Reserves by Fund Activities \$56,657,910

