

Approved Budget

FOR THE
FISCAL YEAR
2021



OKALOOSA
COUNTY

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

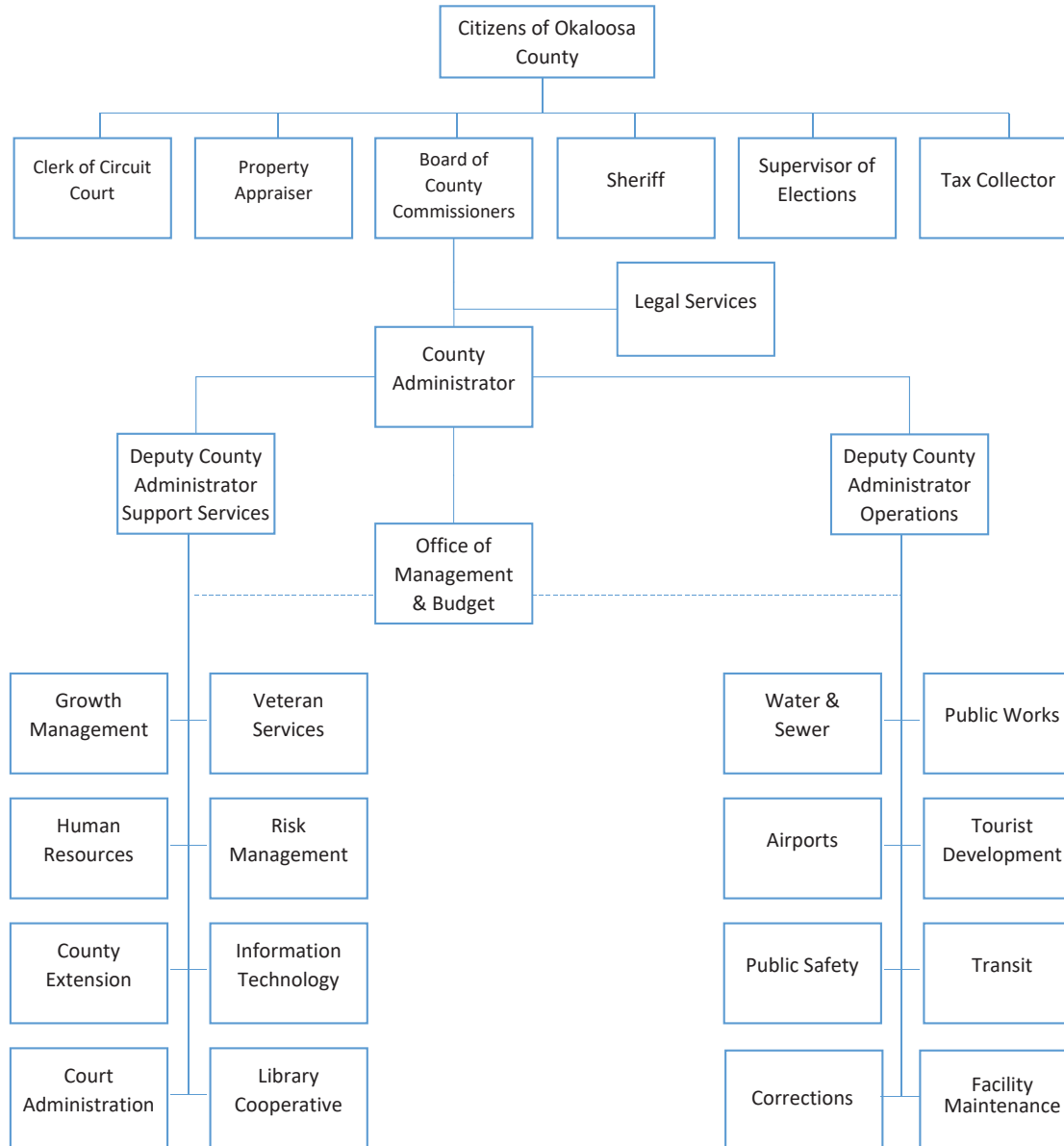
John Hofstad

County Administrator

Lynn Hoshihara

County Attorney

Organizational Chart



MILLAGE PROCESS SCHEDULE

Fiscal Year 2021

ACTION

| | |
|--------------------|---|
| July 1, 2020 | 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 8 - July 29 | BCC conducts budget workshops and adjusts budgets as they deem necessary |
| By August 4, 2020 | 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, 2020 | Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information) |
| September 3, 2020 | 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 12 - Sep 14 | Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget. |
| September 15, 2020 | 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 -6:00 p. m.) |
| Sep 23 - Oct 10 | Value Adjustment Board convenes to hear petitions |
| October 1, 2020 | Fiscal Year begins |

GENERAL INFORMATION

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

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

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

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

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

Special Revenue Funds - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. County special revenue funds which are partially funded by ad valorem taxes are; 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 Department.

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 3, 2020 in Crestview and September 15, 2020 in Shalimar 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> | 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). |
| <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 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. |
| <u>129.03(3)</u> | 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. |
| <u>129.03(3)(a)</u> | 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. |
| <u>129.03(3)(b)</u> | 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. |
| <u>129.03(3)(c)</u> | The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. |
| <u>195.087(1)(a)</u> | 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 Taxable Value | \$19,787,091,372 | 72,768,374.04 |
| Unincorporated MSTU Gross Taxable Value | \$9,266,276,814 | |
| Current Millage Rate | \$3.8308 | per \$1000 |
| Proposed Millage Rate | \$3.8308 | per \$1000 |
| Rolled-Back Rate (County-Wide) | \$3.6701 | per \$1000 |
| Rolled-Back Rate (Aggregate) | \$3.8094 | per \$1000 |
| Prior Year Maximum Millage Limitation | \$5.5670 | per \$1000 |
| Proposed Tentative Rate | \$3.8308 | per \$1000 |
| Certified to Appraiser for Notices of Proposed Property Taxes | \$3.8308 | per \$1000 |
| Approved Millage Rate | | per \$1000 |

Millage Required to Fund Proposed Budgets County-Wide

| <u>FUND</u> | <u>MILLAGE</u> | | <u>TAXES @ 96%</u> |
|-------------------------------|----------------|------------|---------------------|
| General | 3.7422 | per \$1000 | \$71,084,481 |
| County Public Health Unit | 0.0313 | | \$595,161 |
| Capital Outlay | 0.0573 | | \$1,088,732 |
| Total County-Wide Millage | <u>3.8308</u> | per \$1000 | |
| Total County-Wide Taxes | | | <u>\$72,768,374</u> |

Non County-Wide

| | | | |
|---|---------------|------------|----------------------------|
| County Transportation Trust Fund | 0.1190 | per \$1000 | \$1,058,579 |
| Unincorporated Municipal Service Taxing Unit (MSTU) | 0.1800 | | \$1,601,213 |
| Total MSTU Millage | <u>0.2990</u> | | |
| Total MSTU Taxes | | | <u>\$2,659,792</u> |
| Aggregate Millage Rate | 3.9708 | per \$1000 | |
| Total County & Non County-Wide Taxes | | | <u><u>\$75,428,166</u></u> |

Prior Year Millage Rates

| <u>Fund</u> | <u>Millage</u> | | <u>TAXES @ 96%</u> |
|----------------------------|-----------------|------------|---------------------|
| General | 3.7244 | per \$1000 | \$66,437,565 |
| County Public Health Unit | 0.0334 | | \$595,161 |
| Capital Outlay | 0.0358 | | \$638,437 |
| Emergency Medical Services | 0.0372 | | \$664,000 |
| Totals - Prior Year | <u>\$3.8308</u> | per \$1000 | <u>\$68,335,163</u> |

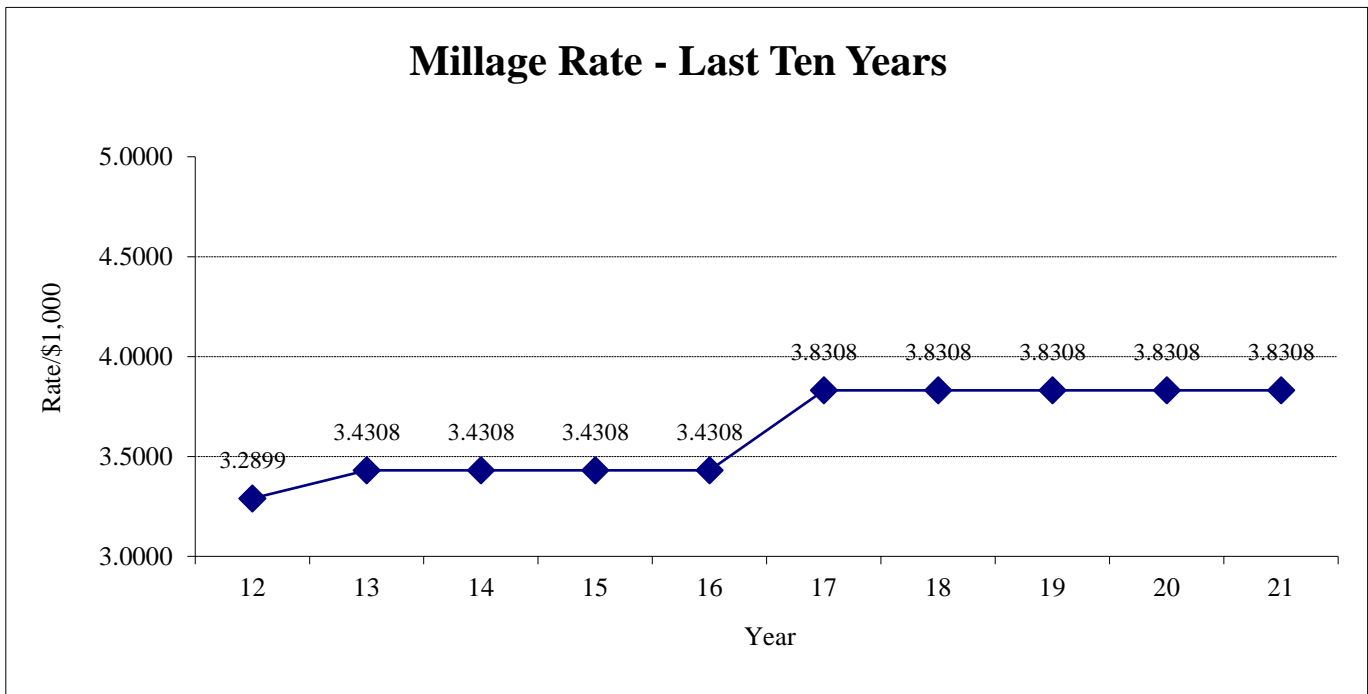
Taxes generated at the rolled-back rate would be the point from which increases are measured. Accordingly, proposed budgets represent an increase of

| | | |
|--------------|----|--------------------|
| <u>6.49%</u> | or | <u>\$4,433,211</u> |
| <u>4.24%</u> | % | % over RBR |

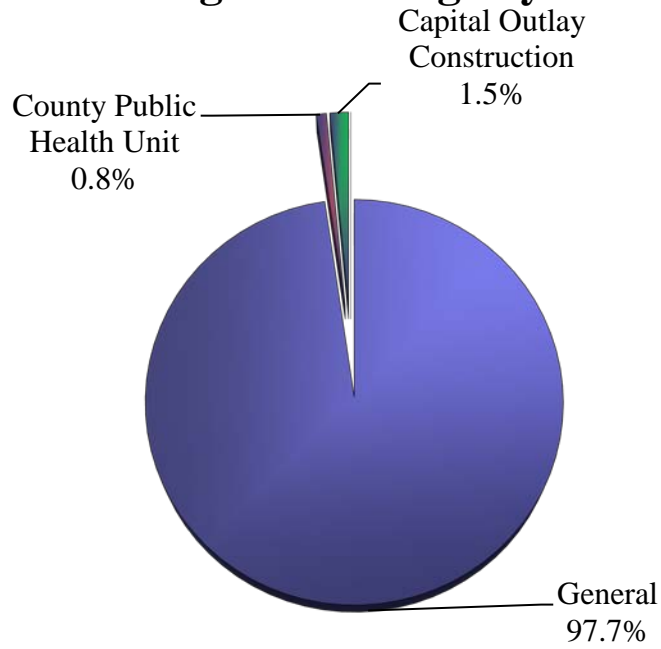
Millage - Last Ten Years

| FUND | FY12 | FY13 | FY14 | FY15 | FY16 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | 1.4546 | 3.1153 | 3.3001 | 3.2792 | 3.3514 |
| Fine & Forfeiture | 1.6724 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| County Public Health Unit | 0.0578 | 0.0602 | 0.0478 | 0.0430 | 0.0462 |
| Capital Outlay Construction Fund | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Emergency Medical Services Enterprise | 0.1051 | 0.1144 | 0.0829 | 0.1086 | 0.0332 |
| Total County-Wide Levy | 3.2899 | 3.2899 | 3.4308 | 3.4308 | 3.4308 |
| | | | | | |
| Unincorporated MSTU | 0.1800 | 0.1800 | 0.1800 | 0.2990 | 0.2990 |
| | | | | | |
| Aggregate Millage Rate | 3.3744 | 3.3755 | 3.3755 | 3.5729 | 3.5720 |

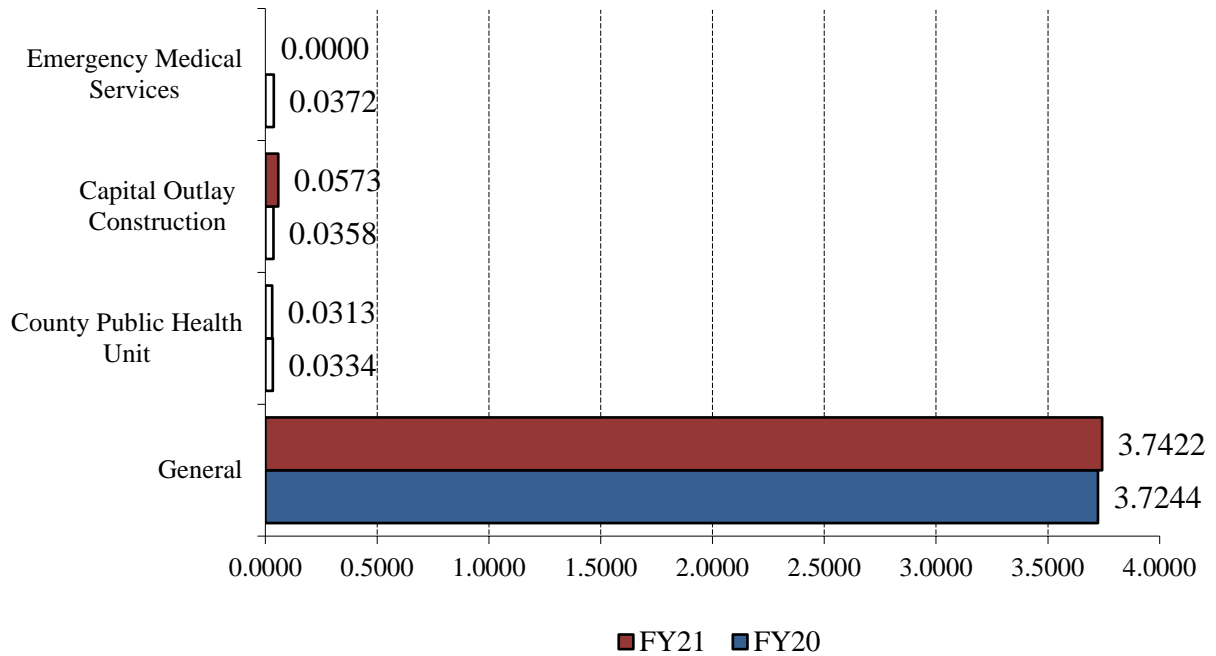
| FUND | FY17 | FY18 | FY19 | FY20 | FY21 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | 3.3849 | 3.7494 | 3.7214 | 3.7244 | 3.7422 |
| Fine & Forfeiture | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| County Public Health Unit | 0.0459 | 0.0376 | 0.0353 | 0.0334 | 0.0313 |
| Capital Outlay Construction Fund | 0.0000 | 0.0438 | 0.0000 | 0.0358 | 0.0573 |
| Emergency Medical Services Enterprise | 0.0000 | 0.0000 | 0.0741 | 0.0372 | 0.0000 |
| Total County-Wide Levy | 3.4308 | 3.8308 | 3.8308 | 3.8308 | 3.8308 |
| | | | | | |
| County Transportation Trust Fund | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1190 |
| Unincorporated MSTU | 0.2990 | 0.2990 | 0.2990 | 0.2999 | 0.1800 |
| Total Unincorporated MSTU | 0.2990 | 0.2990 | 0.2990 | 0.2999 | 0.2990 |
| | | | | | |
| Aggregate Millage Rate | 3.5715 | 3.9714 | 3.9710 | 3.9704 | 3.9708 |



Fiscal Year 2021 Millage Percentage by Fund



Millage Comparison FY20 vs. FY21



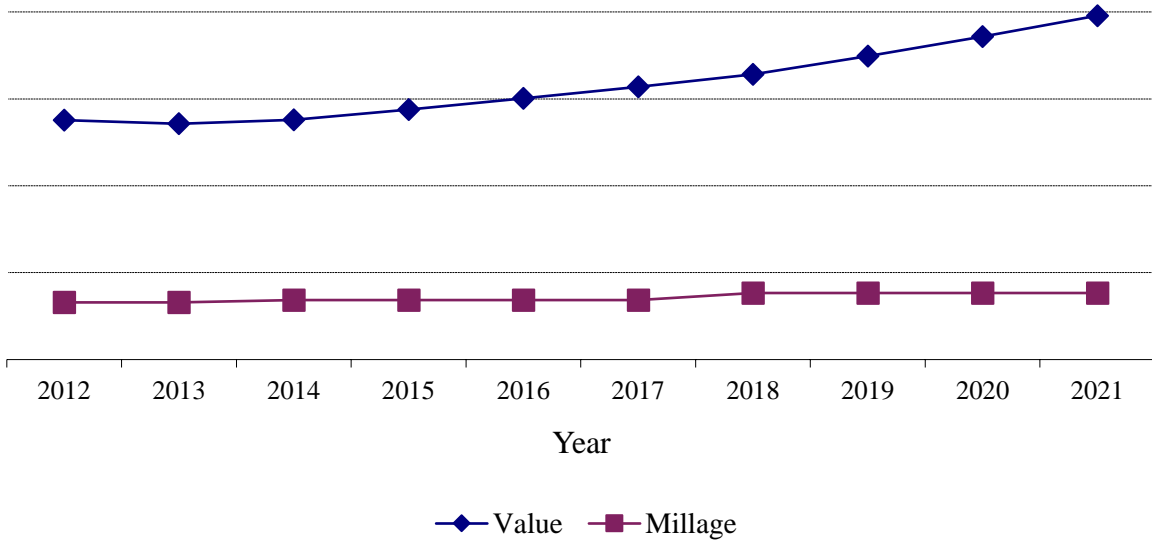
Property Value - Last Ten Years

| <u>Year</u> | <u>Final Valuation</u> | <u>Millage</u> | <u>Taxes</u> | <u>Total Budget</u> |
|-------------|------------------------|----------------|--------------|---------------------|
| 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 (1) | \$45,435,331 | \$279,897,664 |
| 2015 | \$14,380,757,775 | 3.4308 (1) | \$47,364,004 | \$310,010,770 |
| 2016 | \$15,035,105,326 | 3.4308 (1) | \$49,519,142 | \$331,339,247 |
| 2017 | \$15,682,895,794 | 3.4308 (1) | \$51,921,708 | \$368,802,073 |
| 2018 | \$16,413,765,583 | 3.8308 (2) | \$60,677,128 | \$378,716,046 |
| 2019 | \$17,453,553,436 | 3.8308 (2) | \$64,520,935 | \$387,003,866 |
| 2020 | \$18,581,617,813 | 3.8308 (1) | \$68,335,163 | \$436,361,042 |
| 2021 | \$19,787,091,372 | 3.8308 (1) | \$72,768,374 | \$445,144,280 |

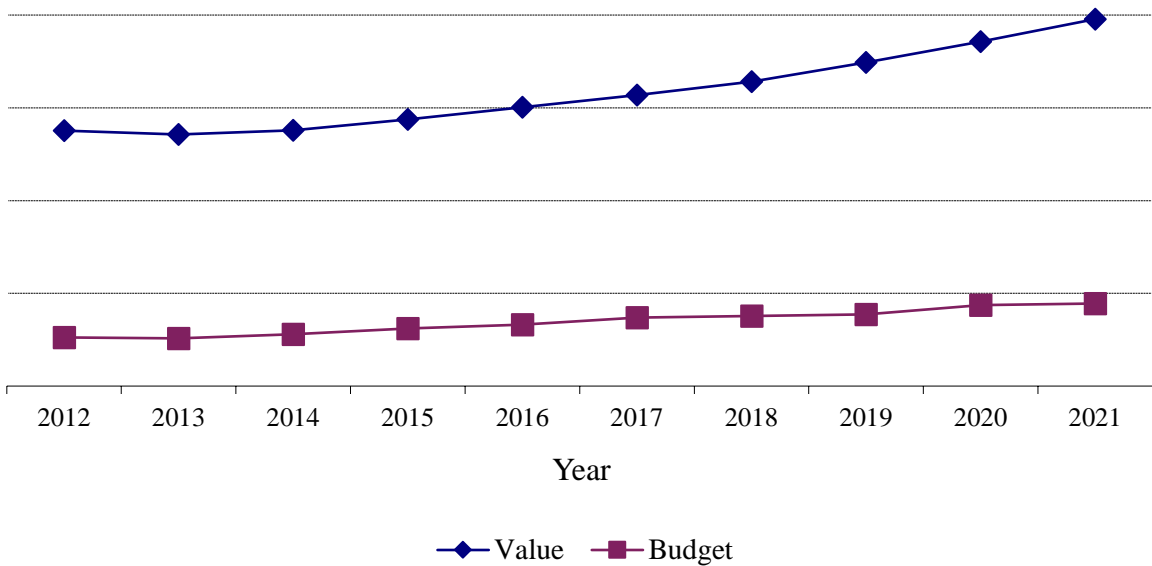
(1) Taxes at 96.0%

(2) Taxes at 96.5%

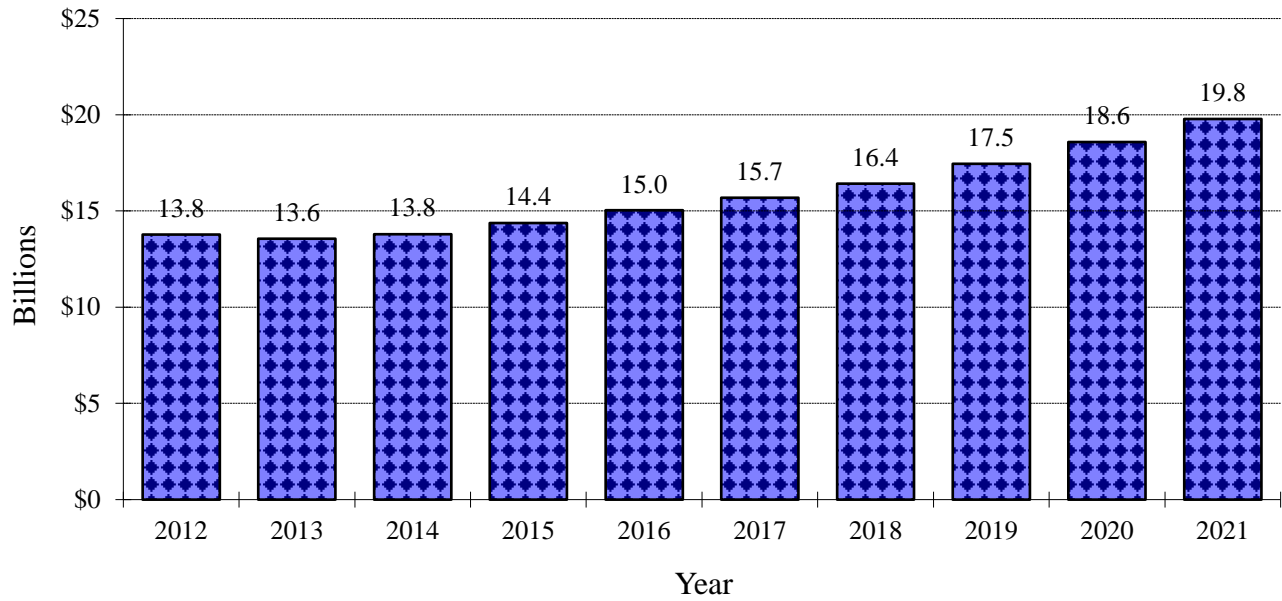
Trend Comparison Value vs. Millage



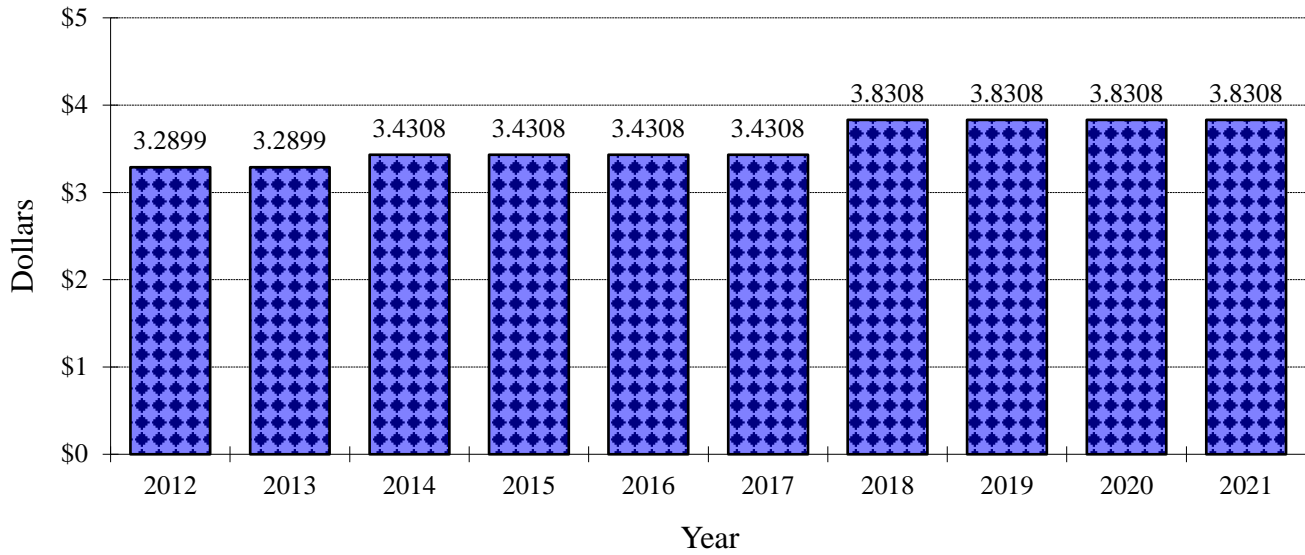
Trend Comparison Value vs. Budget



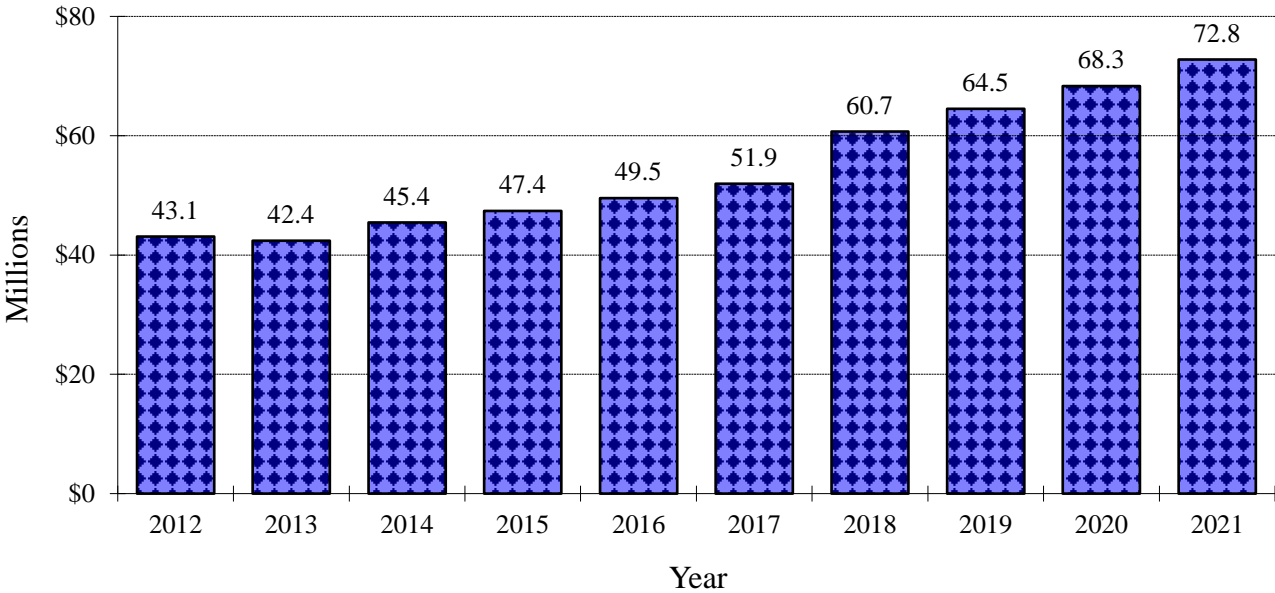
Property Valuation Last Ten Years



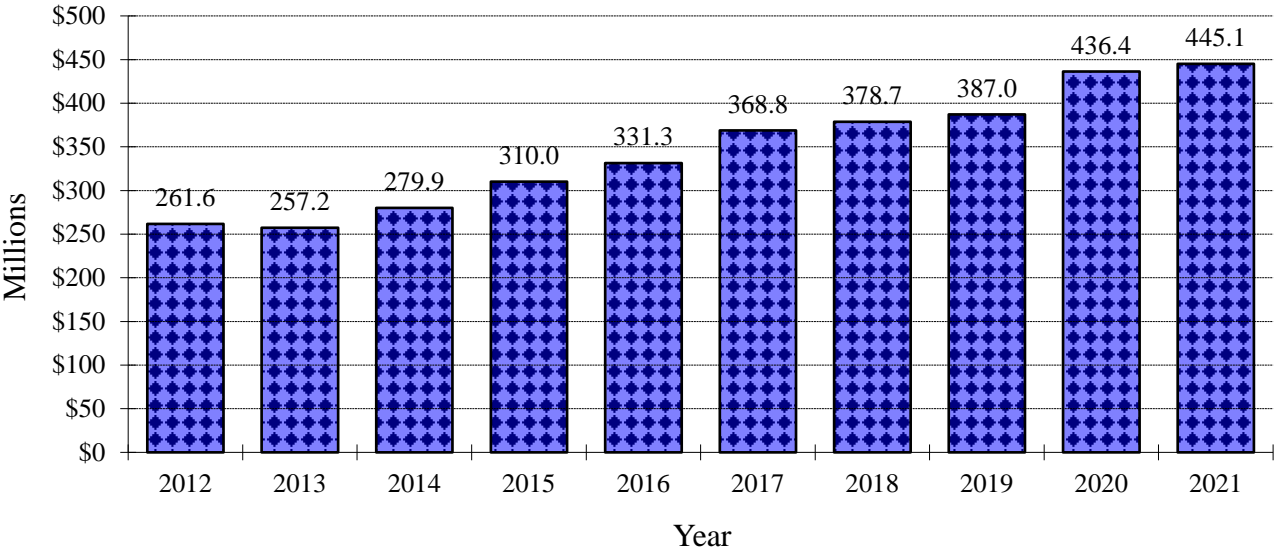
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years

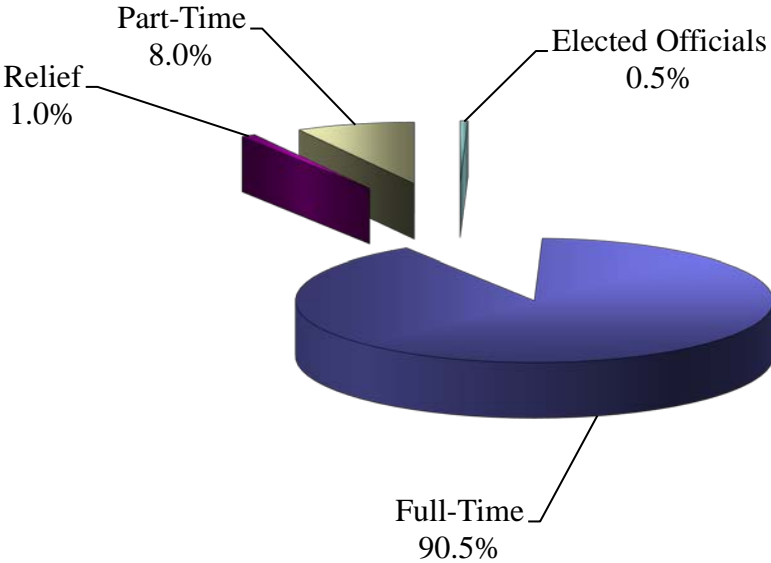


Human Resources Summary

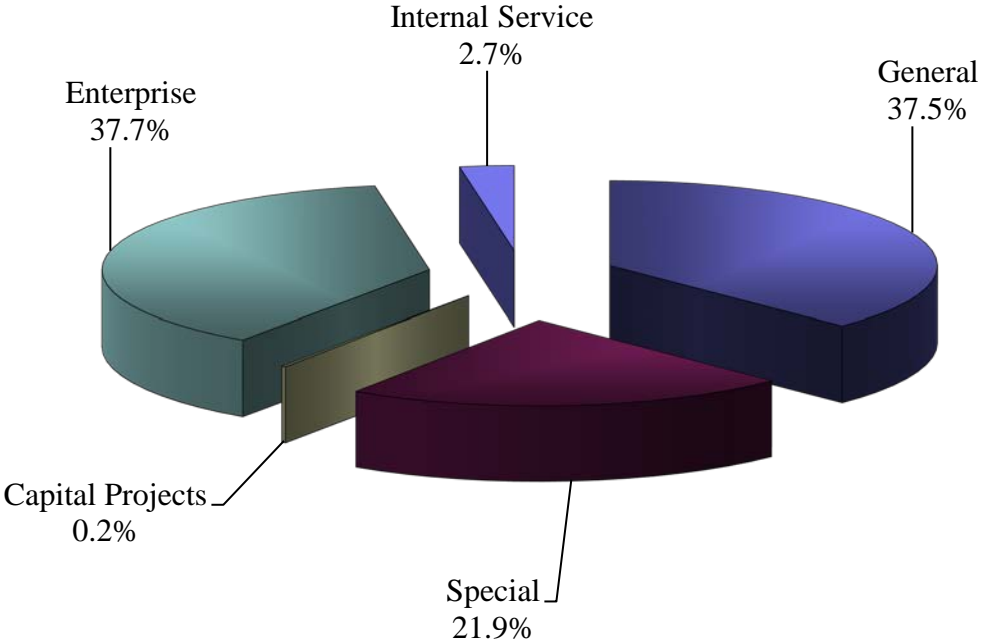
| Fund | Title | FY18 | FY19 | FY20 | FY21 | +/- |
|------|--------------------------------------|------|------|------|------|-----|
| 001 | Board of County Commissioners | 9 | 9 | 8 | 8 | 0 |
| | County Administrator | 6 | 6 | 7 | 7 | 0 |
| | Purchasing | 8 | 7 | 8 | 8 | 0 |
| | Human Resources | 9 | 9 | 9 | 9 | 0 |
| | Office of Management & Budget | 0 | 2 | 2 | 2 | 0 |
| | Growth Management | 11 | 11 | 12 | 12 | 0 |
| | Information Technology | 23 | 24 | 25 | 27 | 2 |
| | Facility Maintenance | 51 | 52 | 54 | 54 | 0 |
| | Emergency Management | 3 | 3 | 3 | 3 | 0 |
| | County Warning Point | 28 | 28 | 0 | 0 | 0 |
| | Code Enforcement | 5 | 5 | 5 | 5 | 0 |
| | Beach Safety | 27 | 28 | 28 | 28 | 0 |
| | Corrections | 139 | 139 | 135 | 134 | (1) |
| | Agriculture Extension | 10 | 10 | 10 | 10 | 0 |
| | Grants Administration | 4 | 4 | 4 | 4 | 0 |
| | Community Transit | 0 | 1 | 5 | 5 | 0 |
| | Veterans Services | 3 | 3 | 4 | 4 | 0 |
| | Mosquito Control | 8 | 7 | 8 | 9 | 1 |
| | Library Cooperative | 1 | 1 | 1 | 1 | 0 |
| | Tourist District Parks | 5 | 6 | 8 | 8 | 0 |
| | Pretrial Services | 5 | 5 | 6 | 7 | 1 |
| | Drug Court/Mental Health - Grant | 4 | 4 | 4 | 4 | 0 |
| | FDLIS Cooperative - Grant | 1 | 1 | 1 | 1 | 0 |
| | Emergency Management Planner - Grant | 1 | 0 | 0 | 0 | 0 |
| | General Fund | 361 | 365 | 347 | 350 | 3 |
| 101 | Engineering & Administration | 21 | 21 | 21 | 21 | 0 |
| | Road Maintenance | 57 | 58 | 57 | 56 | (1) |
| | Traffic Signal Maintenance | 6 | 6 | 6 | 6 | 0 |
| | Stormwater Management | 12 | 12 | 12 | 12 | 0 |
| | Road Construction | 26 | 26 | 26 | 26 | 0 |
| | Traffic Planner - Grant | 1 | 2 | 2 | 2 | 0 |
| 104 | 5th TDT-Tourism Promotion | 5 | 19 | 25 | 22 | (3) |
| | 2nd TDT-Administration | 10 | 0 | 0 | 0 | 0 |
| | 3rd TDT-C.C. Promotions | 4 | 1 | 1 | 0 | (1) |
| | 3rd TDT-C.C. Administration | 26 | 29 | 28 | 27 | (1) |
| | 1st TDT-Beaches & Parks | 2 | 2 | 2 | 2 | 0 |
| 108 | 911 Coordinator | 2 | 2 | 0 | 0 | 0 |
| 115 | Unincorporated County Parks | 20 | 20 | 19 | 19 | 0 |
| 119 | Prisoner Benefit | 2 | 3 | 4 | 4 | 0 |
| 120 | Judicial Innovations | 5 | 4 | 3 | 3 | 0 |
| | Law Library | 1 | 1 | 1 | 1 | 0 |
| | Teen Court | 1 | 2 | 2 | 2 | 0 |
| 124 | Choctaw Bay Estuary | 0 | 0 | 1 | 1 | 0 |
| | TGC Coctaw Program | 0 | 0 | 1 | 1 | 0 |
| | Special Revenue Funds | 201 | 208 | 211 | 205 | (6) |
| 303 | Infrastructure Surtax Fund | 0 | 0 | 1 | 2 | 1 |
| | Capital Project Funds | 0 | 0 | 1 | 2 | 1 |

| <u>Fund</u> | <u>Title</u> | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>+/-</u> |
|-------------|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 411 | Water & Sewer-Operating | 135 | 137 | 136 | 137 | 1 |
| 421 | Airport Administration | 10 | 10 | 13 | 12 | (1) |
| | Airport-Operating | 12 | 12 | 18 | 18 | 0 |
| | Airport Operations Center | 9 | 12 | 14 | 6 | (8) |
| | Destin | 2 | 3 | 0 | 0 | 0 |
| | Bob Sikes | 1 | 1 | 0 | 0 | 0 |
| 430 | Solid Waste | 15 | 15 | 15 | 15 | 0 |
| 441 | Inspection | 17 | 19 | 19 | 19 | 0 |
| 450 | Emergency Medical Services | 146 | 146 | 145 | 145 | 0 |
| | Enterprise Funds | <u>347</u> | <u>355</u> | <u>360</u> | <u>352</u> | <u>(8)</u> |
| 501 | Risk Management | 4 | 5 | 5 | 5 | 0 |
| 502 | Fleet Operations | 22 | 22 | 20 | 20 | 0 |
| | FTA Grant Expenditures | 1 | 1 | 0 | 0 | 0 |
| | Internal Service Funds | <u>27</u> | <u>28</u> | <u>25</u> | <u>25</u> | <u>0</u> |
| | GRAND TOTAL | <u><u>936</u></u> | <u><u>956</u></u> | <u><u>944</u></u> | <u><u>934</u></u> | <u><u>(10)</u></u> |
| | | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | |
| | Elected Officials | 5 | 5 | 5 | 5 | 0 |
| | Full-time | 839 | 860 | 855 | 845 | (10) |
| | Part-time | 10 | 10 | 9 | 9 | 0 |
| | Relief | 82 | 81 | 75 | 75 | 0 |
| | Total | <u>936</u> | <u>956</u> | <u>944</u> | <u>934</u> | <u>(10)</u> |

Positions by Category



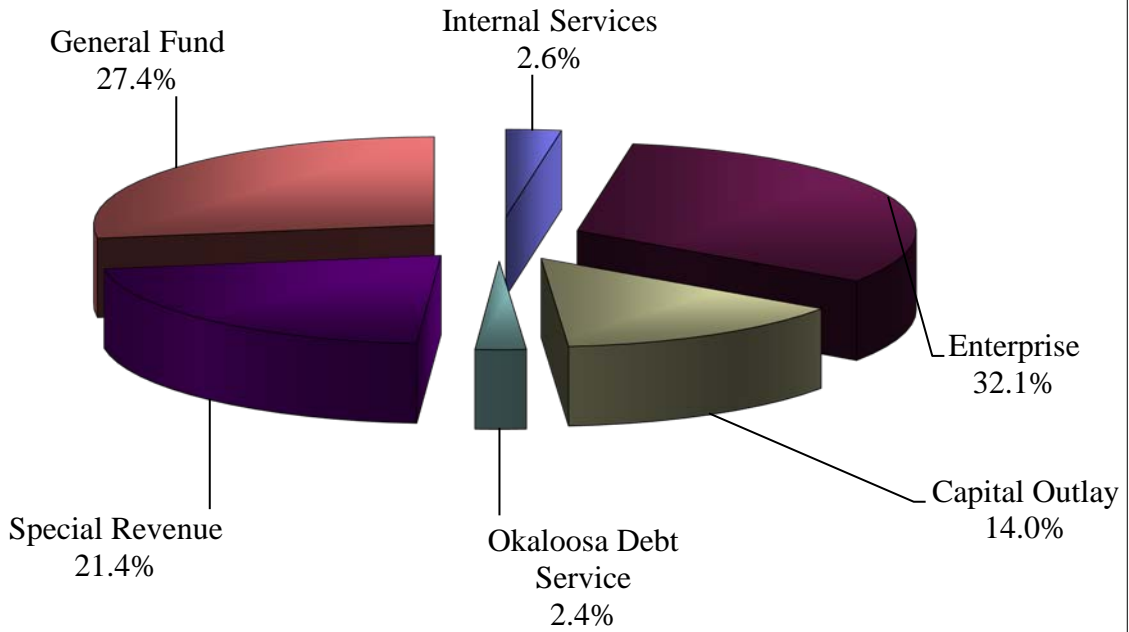
Positions by Major Fund



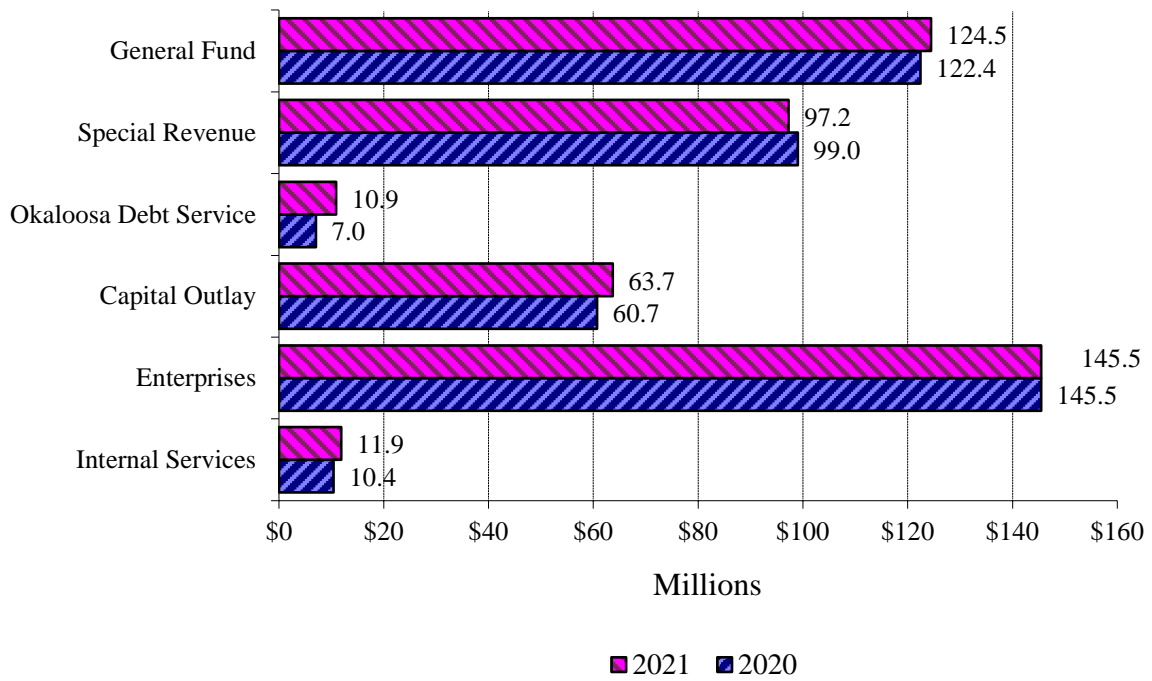
Summary of Balances Revenues and Expenditures

| Fund | Title | Approved | Approved | Amended | Approved | Approved | % |
|------|---|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| | | 2019 | 2020 | 2020 | 2021 | \$ Inc/(Dec) | Inc/(Dec) |
| 001 | General Fund | \$104,321,869 | \$115,450,901 | \$115,450,901 | \$122,436,982 | \$6,986,081 | 6.1% |
| 101 | County Transportation Trust Fund | \$12,479,071 | \$11,592,448 | \$11,592,448 | \$12,287,292 | \$694,844 | 6.0% |
| 104 | Tourist Development Fund | \$70,279,700 | \$77,192,651 | \$77,192,651 | \$72,408,701 | (\$4,783,950) | -6.2% |
| 105 | Natural Disaster Fund | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.0% |
| 106 | S.H.I.P. Fund | \$329,919 | \$332,975 | \$332,975 | \$352,042 | \$19,067 | 5.7% |
| 108 | E-911 Operations Fund | \$1,741,718 | \$1,735,829 | \$1,735,829 | \$2,332,500 | \$596,671 | 34.4% |
| 109 | Radio Communications Fund | \$128,832 | \$107,250 | \$107,250 | \$239,500 | \$132,250 | 123.3% |
| 110 | Law Enforcement Trust Fund | \$137,000 | \$15,000 | \$15,000 | \$176,500 | \$161,500 | 1076.7% |
| 111 | Police Academy Fund | \$68,381 | \$41,250 | \$41,250 | \$97,400 | \$56,150 | 136.1% |
| 112 | County Public Health Fund | \$601,661 | \$601,661 | \$601,661 | \$601,661 | \$0 | 0.0% |
| 113 | M.S.B.U. Fund | \$978,222 | \$981,900 | \$989,900 | \$1,044,994 | \$63,094 | 6.4% |
| 115 | Unincorporated County Parks Fund | \$5,366,087 | \$4,830,433 | \$4,830,433 | \$5,410,371 | \$579,938 | 12.0% |
| 119 | Prisoner Benefit Fund | \$1,533,051 | \$1,583,500 | \$1,583,500 | \$1,573,500 | (\$10,000) | -0.6% |
| 120 | Additional Court Cost Fund | \$1,693,979 | \$1,813,869 | \$1,813,869 | \$1,818,433 | \$4,564 | 0.3% |
| 121 | Drug Abuse Trust Fund | \$84,729 | \$107,167 | \$107,167 | \$109,865 | \$2,698 | 2.5% |
| 122 | Domestic Violence Trust Fund | \$35,115 | \$30,340 | \$30,340 | \$28,355 | (\$1,985) | -6.5% |
| 123 | Traffic Education Fund | \$207,000 | \$209,500 | \$209,500 | \$245,100 | \$35,600 | 17.0% |
| 124 | Choctaw Bay Estuary | \$0 | \$0 | \$0 | \$175,688 | \$175,688 | NA |
| 125 | Fiber Optic Cable Fund | \$0 | \$0 | \$225,000 | \$73,205 | \$73,205 | NA |
| 201 | Okaloosa Debt Service Fund | \$7,418,864 | \$7,696,221 | \$8,153,725 | \$7,040,292 | (\$655,929) | -8.5% |
| 301 | Capital Outlay Construction Trust Fund | \$2,839,202 | \$3,331,437 | \$3,331,437 | \$2,745,332 | (\$586,105) | -17.6% |
| 302 | Road/Bridge Construction Fund | \$11,051,658 | \$11,778,299 | \$34,295,821 | \$37,076,973 | \$25,298,674 | 214.8% |
| 303 | Infrastructure Surtax Fund | \$0 | \$20,663,990 | \$20,663,990 | \$20,904,140 | \$240,150 | 1.2% |
| 411 | Water & Sewer Enterprise Fund | \$63,977,367 | \$73,953,951 | \$73,902,427 | \$74,925,281 | \$971,330 | 1.3% |
| 421 | Airport Enterprise Fund | \$51,186,208 | \$49,846,339 | \$43,716,320 | \$42,020,735 | (\$7,825,604) | -15.7% |
| 430 | Solid Waste Enterprise Fund | \$12,640,454 | \$13,870,682 | \$13,870,682 | \$14,022,000 | \$151,318 | 1.1% |
| 441 | Inspection Enterprise Fund | \$3,480,180 | \$3,390,900 | \$3,390,900 | \$4,076,550 | \$685,650 | 20.2% |
| 450 | Emergency Medical Service Enterprise Fund | \$9,945,715 | \$10,642,807 | \$10,642,807 | \$10,432,337 | (\$210,470) | -2.0% |
| 501 | Self Insurance Fund | \$17,859,443 | \$19,048,052 | \$19,048,052 | \$5,369,647 | (\$13,678,405) | -71.8% |
| 502 | Garage Services Fund | \$6,318,441 | \$5,461,690 | \$5,461,690 | \$5,068,904 | (\$392,786) | -7.2% |
| | TOTAL | \$387,003,866 | \$436,361,042 | \$453,387,525 | \$445,144,280 | \$8,783,238 | 2.0% |

Budget by Major Funds



FY20 vs. FY21 Total Budget



Revenue Department Budgets

| Fund | Dept | Title | FY20, As | | | | Approved+/- | % |
|---------|------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | |
| 001 | 0100R | General Revenue | \$93,834,227 | \$102,321,632 | \$102,321,632 | \$109,876,523 | \$7,554,891 | 7.4% |
| | 0103R | Purchasing | \$35,300 | \$5,000 | \$5,000 | \$25,000 | \$20,000 | 400.0% |
| | 0108R | Planning | \$64,800 | \$51,000 | \$51,000 | \$51,000 | \$0 | 0.0% |
| | 0111R | Information Systems | \$113,690 | \$69,423 | \$69,423 | \$71,377 | \$1,954 | 2.8% |
| | 0112R | Facilities Maintenance | \$52,000 | \$40,000 | \$40,000 | \$40,150 | \$150 | 0.4% |
| | 0122R | County Warning Point | \$1,000 | \$0 | \$0 | \$0 | \$0 | NA |
| | 0124R | Code Enforcement | \$70,849 | \$68,000 | \$68,000 | \$72,455 | \$4,455 | 6.6% |
| | 0125R | Beach Safety | \$633,213 | \$626,424 | \$626,424 | \$616,475 | (\$9,949) | -1.6% |
| | 0126R | Corrections | \$474,700 | \$484,925 | \$484,925 | \$563,445 | \$78,520 | 16.2% |
| | 0127R | Medical Examiner | \$16,805 | \$46,805 | \$46,805 | \$40,000 | (\$6,805) | -14.5% |
| | 0130R | Agriculture Extension | \$0 | \$0 | \$0 | \$100 | \$100 | NA |
| | 0132R | Grant Administration | \$150,000 | \$0 | \$0 | \$0 | \$0 | NA |
| | 0170R | County Parks | \$58,000 | \$80,000 | \$80,000 | \$55,350 | (\$24,650) | -30.8% |
| | 0171R | Library Cooperative | \$704,691 | \$738,316 | \$738,316 | \$0 | (\$738,316) | -100.0% |
| | 0175R | Tourist District Parks | \$1,075,571 | \$1,456,171 | \$1,456,171 | \$1,551,926 | \$95,755 | 6.6% |
| | 0183R | Sheriff | \$6,788,066 | \$9,185,616 | \$9,185,616 | \$9,214,279 | \$28,663 | 0.3% |
| | 0610R | Pretrial Services | \$20,000 | \$20,000 | \$20,000 | \$17,000 | (\$3,000) | -15.0% |
| | 701291R | FDCF MH & DCCM | \$179,205 | \$205,877 | \$205,877 | \$187,956 | (\$17,921) | -8.7% |
| 701771R | State Aid Library (17) | \$49,752 | \$51,712 | \$51,712 | \$53,946 | \$2,234 | 4.3% | |
| | TOTAL | \$104,321,869 | \$115,450,901 | \$115,450,901 | \$122,436,982 | \$6,986,081 | 6.1% | |
| 101 | 1001R | Engineering & Administration | \$1,879,890 | \$1,981,294 | \$1,981,294 | \$2,099,336 | \$118,042 | 6.0% |
| | 1002R | Road Maintenance | \$4,526,665 | \$4,594,484 | \$4,594,484 | \$4,680,274 | \$85,790 | 1.9% |
| | 1003R | Traffic Signal Maintenance | \$918,551 | \$912,718 | \$912,718 | \$931,352 | \$18,634 | 2.0% |
| | 1004R | Stormwater Management | \$3,001,892 | \$1,729,325 | \$1,729,325 | \$2,313,479 | \$584,154 | 33.8% |
| | 1005R | Road Construction | \$1,980,723 | \$2,196,282 | \$2,196,282 | \$2,081,308 | (\$114,974) | -5.2% |
| | 712040R | DOT Traffic Signalization (20) | \$171,350 | \$178,345 | \$178,345 | \$181,543 | \$3,198 | 1.8% |
| | TOTAL | \$12,479,071 | \$11,592,448 | \$11,592,448 | \$12,287,292 | \$694,844 | 6.0% | |
| 104 | 1151R | 5th TDT | \$8,884,300 | \$8,926,500 | \$8,926,500 | \$8,776,102 | (\$150,398) | -1.7% |
| | 1152R | 2nd TDT | \$4,467,200 | \$7,284,400 | \$7,284,400 | \$9,269,602 | \$1,985,202 | 27.3% |
| | 1173R | 3rd TDT | \$9,620,600 | \$12,219,200 | \$12,219,200 | \$10,840,802 | (\$1,378,398) | -11.3% |
| | 1175R | 1st TDT | \$22,238,800 | \$25,501,400 | \$25,501,400 | \$27,717,102 | \$2,215,702 | 8.7% |
| | 1179R | 4th TDT | \$25,068,800 | \$23,261,151 | \$23,261,151 | \$15,805,093 | (\$7,456,058) | -32.1% |
| | TOTAL | \$70,279,700 | \$77,192,651 | \$77,192,651 | \$72,408,701 | (\$4,783,950) | -6.2% | |
| 105 | 1200R | Natural Disaster | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.0% |
| | TOTAL | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.0% | |

| Fund | Dept | Title | FY19 | FY20 | FY20, As Amended | FY21 | Approved+/- | % |
|------|-------|------------------------------|-------------|-------------|------------------|-------------|-------------|---------|
| 106 | 1351R | E.J.M. Aerospace | \$329,919 | \$332,975 | \$332,975 | \$352,042 | \$19,067 | 5.7% |
| | | TOTAL | \$329,919 | \$332,975 | \$332,975 | \$352,042 | \$19,067 | 5.7% |
| 108 | 1401R | 9-1-1 Coordinator | \$1,741,718 | \$1,735,829 | \$1,735,829 | \$2,332,500 | \$596,671 | 34.4% |
| | | TOTAL | \$1,741,718 | \$1,735,829 | \$1,735,829 | \$2,332,500 | \$596,671 | 34.4% |
| 109 | 1021R | Radio Communications Program | \$128,832 | \$107,250 | \$107,250 | \$239,500 | \$132,250 | 123.3% |
| | | TOTAL | \$128,832 | \$107,250 | \$107,250 | \$239,500 | \$132,250 | 123.3% |
| 110 | 1022R | Law Enforcement Trust | \$137,000 | \$15,000 | \$15,000 | \$176,500 | \$161,500 | 1076.7% |
| | | TOTAL | \$137,000 | \$15,000 | \$15,000 | \$176,500 | \$161,500 | 1076.7% |
| 111 | 1023R | Policy Academy | \$68,381 | \$41,250 | \$41,250 | \$97,400 | \$56,150 | 136.1% |
| | | TOTAL | \$68,381 | \$41,250 | \$41,250 | \$97,400 | \$56,150 | 136.1% |
| 112 | 1550R | County Health Department | \$601,661 | \$601,661 | \$601,661 | \$601,661 | \$0 | 0.0% |
| | | TOTAL | \$601,661 | \$601,661 | \$601,661 | \$601,661 | \$0 | 0.0% |
| 113 | 1600R | Unified MSBU | \$185,153 | \$127,900 | \$127,900 | \$178,743 | \$50,843 | 39.8% |
| | 1602R | Island Lights MSBU | \$305,275 | \$327,000 | \$327,000 | \$300,000 | (\$27,000) | -8.3% |
| | 1694R | Pines & Triple Lakes MSBU | \$28,155 | \$10,000 | \$10,000 | \$7,846 | (\$2,154) | -21.5% |
| | 1695R | Bluewater Bay MSTU | \$371,141 | \$425,000 | \$433,000 | \$458,805 | \$33,805 | 8.0% |
| | 1697R | Lake Pippin MSTU | \$88,498 | \$92,000 | \$92,000 | \$99,600 | \$7,600 | 8.3% |
| | | TOTAL | \$978,222 | \$981,900 | \$989,900 | \$1,044,994 | \$63,094 | 6.4% |
| 115 | 1750R | Unincorporated County Parks | \$5,366,087 | \$4,830,433 | \$4,830,433 | \$5,410,371 | \$579,938 | 12.0% |
| | | TOTAL | \$5,366,087 | \$4,830,433 | \$4,830,433 | \$5,410,371 | \$579,938 | 12.0% |
| 119 | 1024R | Prisoner Benefit | \$1,533,051 | \$1,583,500 | \$1,583,500 | \$1,573,500 | (\$10,000) | -0.6% |
| | | TOTAL | \$1,533,051 | \$1,583,500 | \$1,583,500 | \$1,573,500 | (\$10,000) | -0.6% |
| 120 | 1025R | Judicial Innovations | \$383,364 | \$408,981 | \$408,981 | \$418,409 | \$9,428 | 2.3% |
| | 1026R | Legal Aid | \$85,000 | \$90,000 | \$90,000 | \$92,000 | \$2,000 | 2.2% |
| | 1027R | Law Library | \$96,682 | \$101,500 | \$101,500 | \$101,605 | \$105 | 0.1% |
| | 1028R | Teen Court | \$170,980 | \$175,980 | \$175,980 | \$164,336 | (\$11,644) | -6.6% |
| | 1029R | Court Facilities | \$401,400 | \$385,000 | \$385,000 | \$365,000 | (\$20,000) | -5.2% |
| | 1035R | Court Information - IT (50) | \$211,322 | \$290,868 | \$290,868 | \$306,505 | \$15,637 | 5.4% |
| | 1036R | Public Defender - IT (20) | \$98,514 | \$103,215 | \$103,215 | \$88,675 | (\$14,540) | -14.1% |
| | 1037R | State Attorney - IT (30) | \$246,717 | \$258,075 | \$258,075 | \$279,833 | \$21,758 | 8.4% |
| | 1039R | Cyber Safety | \$0 | \$250 | \$250 | \$2,070 | \$1,820 | 728.0% |
| | | TOTAL | \$1,693,979 | \$1,813,869 | \$1,813,869 | \$1,818,433 | \$4,564 | 0.3% |

| Fund | Dept | Title | FY19 | FY20 | FY20, As Amended | FY21 | Approved+/- | % |
|------|---------|-------------------------------------|--------------|--------------|------------------|--------------|---------------|---------|
| 121 | 1031R | Drug Abuse Trust | \$84,729 | \$107,167 | \$107,167 | \$109,865 | \$2,698 | 2.5% |
| | | TOTAL | \$84,729 | \$107,167 | \$107,167 | \$109,865 | \$2,698 | 2.5% |
| 122 | 1032R | Family Mediation | \$5,115 | \$5,115 | \$5,115 | \$4,355 | (\$760) | -14.9% |
| | 1033R | Domestic Violence Trust | \$30,000 | \$25,225 | \$25,225 | \$24,000 | (\$1,225) | -4.9% |
| | | TOTAL | \$35,115 | \$30,340 | \$30,340 | \$28,355 | (\$1,985) | -6.5% |
| 123 | 1034R | Traffic Education | \$207,000 | \$209,500 | \$209,500 | \$245,100 | \$35,600 | 17.0% |
| | | TOTAL | \$207,000 | \$209,500 | \$209,500 | \$245,100 | \$35,600 | 17.0% |
| 124 | 711931R | Choctaw Estuary | \$0 | \$0 | \$0 | \$107,651 | \$107,651 | NA |
| | 712030R | TGC Choctaw Program | \$0 | \$0 | \$0 | \$68,037 | \$68,037 | NA |
| | | TOTAL | \$0 | \$0 | \$0 | \$175,688 | \$175,688 | NA |
| 125 | 1125R | Fiber Optice Network | \$0 | \$0 | \$225,000 | \$73,205 | \$73,205 | NA |
| | | TOTAL | \$0 | \$0 | \$225,000 | \$73,205 | \$73,205 | NA |
| 201 | 2100R | Okaloosa Debt Service | \$2,228,128 | \$2,521,134 | \$2,521,134 | \$1,140,424 | (\$1,380,710) | -54.8% |
| | 2105R | Courthouse Annex Extension | \$2,005,567 | \$1,997,191 | \$1,997,191 | \$0 | (\$1,997,191) | -100.0% |
| | 2107R | West Destin Beach Note | \$670,294 | \$669,721 | \$669,721 | \$669,943 | \$222 | 0.0% |
| | 2109R | Revenue Bond Series 2014 | \$1,766,875 | \$1,763,675 | \$1,763,675 | \$1,759,775 | (\$3,900) | -0.2% |
| | 2110R | Series 2016 Bond | \$748,000 | \$744,500 | \$744,500 | \$744,500 | \$0 | 0.0% |
| | 2111R | Series 2019 Bond | \$0 | \$0 | \$457,504 | \$2,600,650 | \$2,600,650 | NA |
| | 2112R | Shoal River Note | \$0 | \$0 | \$0 | \$125,000 | \$125,000 | NA |
| | | TOTAL | \$7,418,864 | \$7,696,221 | \$8,153,725 | \$7,040,292 | (\$655,929) | -8.5% |
| 301 | 3100R | Capital Outlay Construction | \$2,201,220 | \$2,653,437 | \$2,653,437 | \$1,971,732 | (\$681,705) | -25.7% |
| | 3175R | Capital Outlay Parks | \$0 | \$0 | \$0 | \$23,600 | \$23,600 | NA |
| | 3179R | Florida Boating Improvement Program | \$637,982 | \$678,000 | \$678,000 | \$750,000 | \$72,000 | 10.6% |
| | | TOTAL | \$2,839,202 | \$3,331,437 | \$3,331,437 | \$2,745,332 | (\$586,105) | -17.6% |
| 302 | 3201R | Road/Bridge CGT | \$4,875,818 | \$5,055,324 | \$2,581,715 | \$5,027,595 | (\$27,729) | -0.5% |
| | 3202R | Road/Bridge 1 LOGT | \$3,450,125 | \$3,440,511 | \$3,440,511 | \$3,579,288 | \$138,777 | 4.0% |
| | 3204R | R/B Resurfacing | \$500,000 | \$500,000 | \$500,000 | \$562,325 | \$62,325 | 12.5% |
| | 3205R | R/B Special Projects | \$29,995 | \$29,995 | \$29,995 | \$29,995 | \$0 | 0.0% |
| | 3206R | PJ Adams TIF | \$2,195,720 | \$2,752,469 | \$2,752,469 | \$3,492,000 | \$739,531 | 26.9% |
| | 3219R | R/B PJ Adams Bypass | \$0 | \$0 | \$24,991,131 | \$24,385,770 | \$24,385,770 | NA |
| | | TOTAL | \$11,051,658 | \$11,778,299 | \$34,295,821 | \$37,076,973 | \$25,298,674 | 214.8% |
| 303 | 3301R | Infrastructure Surtax | \$0 | \$20,663,990 | \$20,663,990 | \$20,904,140 | \$240,150 | 1.2% |
| | | TOTAL | \$0 | \$20,663,990 | \$20,663,990 | \$20,904,140 | \$240,150 | 1.2% |

| Fund | Dept | Title | FY19 | FY20 | FY20, As Amended | FY21 | Approved+/- | % |
|------|---------|---------------------------|---------------|---------------|------------------|---------------|----------------|--------|
| 411 | 4100R | Water & Sewer | \$63,977,367 | \$73,953,951 | \$73,902,427 | \$74,925,281 | \$971,330 | 1.3% |
| | | TOTAL | \$63,977,367 | \$73,953,951 | \$73,902,427 | \$74,925,281 | \$971,330 | 1.3% |
| 421 | 4200R | Airport Revenue | \$13,727,000 | \$12,538,858 | \$7,049,011 | \$12,029,938 | (\$508,920) | -4.1% |
| | 4201R | Destin - FWB Airport | \$13,027,294 | \$14,291,260 | \$14,291,260 | \$9,687,300 | (\$4,603,960) | -32.2% |
| | 4210R | Destin Airport | \$737,000 | \$824,000 | \$824,000 | \$779,000 | (\$45,000) | -5.5% |
| | 4220R | Bob Sikes Airport | \$610,914 | \$613,500 | \$613,500 | \$664,900 | \$51,400 | 8.4% |
| | 4255R | P.F.C. | \$15,355,000 | \$10,045,839 | \$9,405,667 | \$13,770,082 | \$3,724,243 | 37.1% |
| | 4256R | C.F.C. | \$7,729,000 | \$11,532,882 | \$11,532,882 | \$5,089,515 | (\$6,443,367) | -55.9% |
| | | TOTAL | \$51,186,208 | \$49,846,339 | \$43,716,320 | \$42,020,735 | (\$7,825,604) | -15.7% |
| 430 | 4300R | Solid Waste | \$12,640,454 | \$13,870,682 | \$13,870,682 | \$14,022,000 | \$151,318 | 1.1% |
| | | TOTAL | \$12,640,454 | \$13,870,682 | \$13,870,682 | \$14,022,000 | \$151,318 | 1.1% |
| 441 | 4400R | Inspections | \$3,480,180 | \$3,390,900 | \$3,390,900 | \$4,076,550 | \$685,650 | 20.2% |
| | | TOTAL | \$3,480,180 | \$3,390,900 | \$3,390,900 | \$4,076,550 | \$685,650 | 20.2% |
| 450 | 4500R | Emergency Medical Service | \$9,945,715 | \$10,642,807 | \$10,642,807 | \$10,432,337 | (\$210,470) | -2.0% |
| | | TOTAL | \$9,945,715 | \$10,642,807 | \$10,642,807 | \$10,432,337 | (\$210,470) | -2.0% |
| 501 | 5100R | Self Insurance | \$17,669,443 | \$18,848,794 | \$18,848,794 | \$5,180,094 | (\$13,668,700) | -72.5% |
| | 5103R | Health Programs | \$190,000 | \$199,258 | \$199,258 | \$189,553 | (\$9,705) | -4.9% |
| | | TOTAL | \$17,859,443 | \$19,048,052 | \$19,048,052 | \$5,369,647 | (\$13,678,405) | -71.8% |
| 502 | 5200R | Garage Services | \$6,258,715 | \$5,461,690 | \$5,461,690 | \$5,068,904 | (\$392,786) | -7.2% |
| | 751841R | FTA Eexpenditures | \$59,726 | \$0 | \$0 | \$0 | \$0 | NA |
| | | TOTAL | \$6,318,441 | \$5,461,690 | \$5,461,690 | \$5,068,904 | (\$392,786) | -7.2% |
| | | GRAND TOTAL | \$387,003,866 | \$436,361,042 | \$453,387,525 | \$445,144,280 | \$8,783,238 | 2.0% |

Expenditure Department Budgets

| Fund | Dept | Title | FY20, As | | | | Approved+/- | % |
|------|-------|--|--------------|--------------|--------------|--------------|---------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | |
| 001 | 0101 | Board of County Commissioners | \$860,382 | \$823,058 | \$823,058 | \$867,168 | \$44,110 | 5.4% |
| | 0102 | County Administrator | \$803,101 | \$897,587 | \$897,587 | \$747,653 | (\$149,934) | -16.7% |
| | 0103 | Purchasing | \$474,590 | \$571,815 | \$553,815 | \$538,449 | (\$33,366) | -5.8% |
| | 0104 | Human Resources | \$668,624 | \$705,210 | \$705,210 | \$764,952 | \$59,742 | 8.5% |
| | 0105 | Office of Management & Budget | \$195,133 | \$216,464 | \$234,464 | \$273,941 | \$57,477 | 26.6% |
| | 0107 | Legal Services | \$450,000 | \$490,500 | \$490,500 | \$530,500 | \$40,000 | 8.2% |
| | 0108 | Planning | \$788,185 | \$900,786 | \$900,786 | \$865,948 | (\$34,838) | -3.9% |
| | 0109 | General Services-Planning | \$11,310 | \$11,739 | \$11,739 | \$15,500 | \$3,761 | 32.0% |
| | 0111 | Information Technology | \$2,647,494 | \$3,038,217 | \$3,078,205 | \$3,426,550 | \$388,333 | 12.8% |
| | 01115 | Telecommunications | \$98,950 | \$55,205 | \$55,205 | \$0 | (\$55,205) | -100.0% |
| | 0112 | Facilities Maintenance | \$3,933,507 | \$4,432,631 | \$4,432,631 | \$4,281,661 | (\$150,970) | -3.4% |
| | 0114 | General Services-Other | \$2,731,341 | \$2,939,730 | \$2,939,230 | \$2,981,282 | \$41,552 | 1.4% |
| | 0115 | Property Appraiser Operating | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$0 | 0.0% |
| | 0116 | Tax Collector Operating | \$3,853,692 | \$3,905,530 | \$3,905,530 | \$4,116,300 | \$210,770 | 5.4% |
| | 0120 | General Services-Fire Control | \$37,003 | \$37,003 | \$37,003 | \$37,003 | \$0 | 0.0% |
| | 0121 | Emergency Management | \$351,962 | \$418,046 | \$418,046 | \$377,071 | (\$40,975) | -9.8% |
| | 0122 | County Warning Point | \$1,147,205 | \$0 | \$0 | \$0 | \$0 | NA |
| | 0124 | Code Enforcement | \$234,434 | \$262,475 | \$262,475 | \$223,680 | (\$38,795) | -14.8% |
| | 0125 | Beach Safety | \$633,213 | \$626,424 | \$626,424 | \$614,908 | (\$11,516) | -1.8% |
| | 0126 | Corrections | \$14,907,912 | \$16,086,657 | \$16,086,657 | \$15,625,549 | (\$461,108) | -2.9% |
| | 0127 | Medical Examiner | \$478,236 | \$623,184 | \$623,184 | \$726,350 | \$103,166 | 16.6% |
| | 0130 | Agriculture Extension | \$376,770 | \$384,346 | \$384,346 | \$399,366 | \$15,020 | 3.9% |
| | 0131 | General Services-Conservation | \$70,215 | \$70,215 | \$70,215 | \$70,215 | \$0 | 0.0% |
| | 0132 | Grant Administration | \$327,270 | \$341,998 | \$341,998 | \$337,008 | (\$4,990) | -1.5% |
| | 0141 | Community Transit | \$103,398 | \$108,977 | \$108,977 | \$85,538 | (\$23,439) | -21.5% |
| | 0150 | General Services-Industry Development | \$2,636,335 | \$3,009,917 | \$3,009,917 | \$3,168,096 | \$158,179 | 5.3% |
| | 0151 | Veterans Service | \$200,289 | \$232,866 | \$232,866 | \$196,019 | (\$36,847) | -15.8% |
| | 0160 | Mosquito Control | \$722,537 | \$696,968 | \$696,968 | \$691,857 | (\$5,111) | -0.7% |
| | 0161 | Public Health | \$492,000 | \$492,000 | \$492,000 | \$501,840 | \$9,840 | 2.0% |
| | 0162 | Mental Health | \$440,383 | \$436,738 | \$436,738 | \$437,000 | \$262 | 0.1% |
| | 0163 | Human Services | \$2,484,521 | \$2,517,716 | \$2,517,716 | \$2,669,500 | \$151,784 | 6.0% |
| | 0170 | County Parks | \$182,409 | \$286,200 | \$286,200 | \$373,570 | \$87,370 | 30.5% |
| | 0171 | Library Cooperative | \$706,848 | \$739,159 | \$739,159 | \$734,330 | (\$4,829) | -0.7% |
| | 0175 | Tourist District Parks | \$1,075,571 | \$1,456,171 | \$1,456,171 | \$1,550,912 | \$94,741 | 6.5% |
| | 0180 | Clerk to the Board of County Commissioners | \$1,590,202 | \$1,696,888 | \$1,696,888 | \$1,742,547 | \$45,659 | 2.7% |
| | 0181 | Property Appraiser | \$3,676,026 | \$3,650,404 | \$3,650,404 | \$3,885,080 | \$234,676 | 6.4% |
| | 0183 | Sheriff | \$42,921,432 | \$47,866,556 | \$49,082,992 | \$50,857,177 | \$2,990,621 | 6.2% |
| | 0184 | Supervisor of Elections | \$1,762,783 | \$2,163,195 | \$2,163,195 | \$2,190,836 | \$27,641 | 1.3% |
| | 0198 | Interfund Transfer | \$662,868 | \$1,174,022 | \$1,174,022 | \$5,357,736 | \$4,183,714 | 356.4% |
| | 0199 | Reserves/Miscellaneous | \$7,744,349 | \$10,210,000 | \$8,910,311 | \$9,186,876 | (\$1,023,124) | -10.0% |

| Fund | Dept | Title | FY20, As | | | | Approved+/- | % |
|------|--------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | |
| | 0601 | State Attorney Office | \$96,108 | \$31,108 | \$31,108 | \$91,108 | \$60,000 | 192.9% |
| | 0602 | Public Defender Office | \$900 | \$900 | \$900 | \$905 | \$5 | 0.6% |
| | 0603 | Court Administration | \$14,944 | \$15,544 | \$15,544 | \$15,544 | \$0 | 0.0% |
| | 0604 | Administration-Circuit Court | \$4,050 | \$3,000 | \$3,000 | \$0 | (\$3,000) | -100.0% |
| | 0610 | Pretrial Services Program | \$424,430 | \$496,163 | \$539,928 | \$567,555 | \$71,392 | 14.4% |
| | 701291 | FDCF MH & DCCM | \$179,205 | \$205,877 | \$205,877 | \$187,956 | (\$17,921) | -8.7% |
| | 701771 | State Aid Library | \$49,752 | \$51,712 | \$51,712 | \$53,946 | \$2,234 | 4.3% |
| | | TOTAL | \$104,321,869 | \$115,450,901 | \$115,450,901 | \$122,436,982 | \$6,986,081 | 6.1% |
| 101 | 1001 | Engineering & Administration | \$1,879,890 | \$1,981,294 | \$1,981,294 | \$2,099,336 | \$118,042 | 6.0% |
| | 1002 | Road Maintenance | \$4,526,665 | \$4,594,484 | \$4,594,484 | \$4,680,274 | \$85,790 | 1.9% |
| | 1003 | Traffic Signal Maintenance | \$918,551 | \$912,718 | \$912,718 | \$931,352 | \$18,634 | 2.0% |
| | 1004 | Stormwater Management | \$3,001,892 | \$1,729,325 | \$1,729,325 | \$2,313,479 | \$584,154 | 33.8% |
| | 1005 | Road Construction | \$1,980,723 | \$2,196,282 | \$2,196,282 | \$2,081,308 | (\$114,974) | -5.2% |
| | 712040 | FDOT Traffic Signals (20) | \$171,350 | \$178,345 | \$178,345 | \$181,543 | \$3,198 | 1.8% |
| | | TOTAL | \$12,479,071 | \$11,592,448 | \$11,592,448 | \$12,287,292 | \$694,844 | 6.0% |
| 104 | 1151 | 5th TDT - Tourism Promotion | \$8,884,300 | \$8,926,500 | \$8,926,500 | \$8,776,102 | (\$150,398) | -1.7% |
| | 1152 | 2nd TDT - Administration | \$4,467,200 | \$7,284,400 | \$7,284,400 | \$9,269,602 | \$1,985,202 | 27.3% |
| | 1172 | 3rd TDT - Promotions | \$1,491,232 | \$3,421,599 | \$3,421,599 | \$3,173,299 | (\$248,300) | -7.3% |
| | 1173 | 3rd TDT - O&M | \$8,129,368 | \$8,797,601 | \$8,797,601 | \$7,667,503 | (\$1,130,098) | -12.8% |
| | 1175 | 1st TDT - Beaches & Parks | \$22,238,800 | \$25,501,400 | \$25,501,400 | \$27,717,102 | \$2,215,702 | 8.7% |
| | 1179 | 4th TDT - C.C. Capital | \$25,068,800 | \$23,261,151 | \$23,261,151 | \$15,805,093 | (\$7,456,058) | -32.1% |
| | | TOTAL | \$70,279,700 | \$77,192,651 | \$77,192,651 | \$72,408,701 | (\$4,783,950) | -6.2% |
| 105 | 1298 | Interfund Transfer | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.0% |
| | | TOTAL | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.0% |
| 106 | 1351 | E.J.M. Aerospace | \$329,919 | \$332,975 | \$332,975 | \$352,042 | \$19,067 | 5.7% |
| | | TOTAL | \$329,919 | \$332,975 | \$332,975 | \$352,042 | \$19,067 | 5.7% |
| 108 | 1401 | 9-1-1 Coordinator | \$1,741,718 | \$1,735,829 | \$1,735,829 | \$111,000 | (\$1,624,829) | -93.6% |
| | 1498 | Interfund Transfer | \$0 | \$0 | \$0 | \$829,298 | \$829,298 | NA |
| | 1499 | Reserves/Miscellaneous | \$0 | \$0 | \$0 | \$1,392,202 | \$1,392,202 | NA |
| | | TOTAL | \$1,741,718 | \$1,735,829 | \$1,735,829 | \$2,332,500 | \$596,671 | 34.4% |
| 109 | 1021 | Radio Communications Program | \$128,832 | \$107,250 | \$107,250 | \$239,500 | \$132,250 | 123.3% |
| | | TOTAL | \$128,832 | \$107,250 | \$107,250 | \$239,500 | \$132,250 | 123.3% |
| 110 | 1022 | Law Enforcement Trust | \$137,000 | \$15,000 | \$15,000 | \$176,500 | \$161,500 | 1076.7% |
| | | TOTAL | \$137,000 | \$15,000 | \$15,000 | \$176,500 | \$161,500 | 1076.7% |

| Fund | Dept | Title | FY20, As | | | | Approved+/- | % | |
|------|------|-----------------------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | | |
| 111 | 1023 | Policy Academy | \$68,381 | \$41,250 | \$41,250 | \$97,400 | \$56,150 | 136.1% | |
| | | TOTAL | \$68,381 | \$41,250 | \$41,250 | \$97,400 | \$56,150 | 136.1% | |
| 112 | 1550 | County Health Department | \$601,661 | \$601,661 | \$601,661 | \$601,661 | \$0 | 0.0% | |
| | | TOTAL | \$601,661 | \$601,661 | \$601,661 | \$601,661 | \$0 | 0.0% | |
| 113 | 1601 | Unified MSBU | \$185,153 | \$127,900 | \$135,900 | \$178,743 | \$50,843 | 39.8% | |
| | | 1602 | Island Lights MSBU | \$305,275 | \$327,000 | \$327,000 | \$300,000 | (\$27,000) | -8.3% |
| | | 1694 | Pines & Triple Lakes MSBU | \$28,155 | \$10,000 | \$10,000 | \$7,846 | (\$2,154) | -21.5% |
| | | 1695 | Bluewater Bay MSTU | \$371,141 | \$425,000 | \$425,000 | \$458,805 | \$33,805 | 8.0% |
| | | 1697 | Lake Pippin MSTU | \$88,498 | \$92,000 | \$92,000 | \$99,600 | \$7,600 | 8.3% |
| | | TOTAL | \$978,222 | \$981,900 | \$989,900 | \$1,044,994 | \$63,094 | 6.4% | |
| 115 | 1750 | County Parks-Unincorporated Areas | \$1,315,940 | \$1,757,734 | \$1,757,734 | \$1,574,396 | (\$183,338) | -10.4% | |
| | | 1755 | Capital Projects | \$1,250,008 | \$964,017 | \$964,017 | \$1,689,015 | \$724,998 | 75.2% |
| | | 1798 | Interfund Transfer | \$1,389,613 | \$996,218 | \$996,218 | \$0 | (\$996,218) | -100.0% |
| | | 1799 | Reserves/Miscellaneous | \$1,410,526 | \$1,112,464 | \$1,112,464 | \$2,146,960 | \$1,034,496 | 93.0% |
| | | TOTAL | \$5,366,087 | \$4,830,433 | \$4,830,433 | \$5,410,371 | \$579,938 | 12.0% | |
| 119 | 1024 | Prisoner Benefit | \$1,533,051 | \$1,583,500 | \$1,583,500 | \$1,573,500 | (\$10,000) | -0.6% | |
| | | TOTAL | \$1,533,051 | \$1,583,500 | \$1,583,500 | \$1,573,500 | (\$10,000) | -0.6% | |
| 120 | 1025 | Judicial Innovations | \$383,364 | \$408,981 | \$408,981 | \$418,409 | \$9,428 | 2.3% | |
| | | 1026 | Legal Aid | \$85,000 | \$90,000 | \$90,000 | \$92,000 | \$2,000 | 2.2% |
| | | 1027 | Law Library | \$96,682 | \$101,500 | \$101,500 | \$101,605 | \$105 | 0.1% |
| | | 1028 | Teen Court | \$170,980 | \$175,980 | \$175,980 | \$164,336 | (\$11,644) | -6.6% |
| | | 1030 | Court Facilities | \$401,400 | \$385,000 | \$385,000 | \$365,000 | (\$20,000) | -5.2% |
| | | 1035 | Court Administration-IT | \$211,322 | \$290,868 | \$290,868 | \$306,505 | \$15,637 | 5.4% |
| | | 1036 | Public Defendet - IT | \$98,514 | \$103,215 | \$103,215 | \$88,675 | (\$14,540) | -14.1% |
| | | 1037 | State Attorney - AT | \$246,717 | \$258,075 | \$258,075 | \$279,833 | \$21,758 | 8.4% |
| | | 1039 | Cyber Safety | \$0 | \$250 | \$250 | \$2,070 | \$1,820 | 728.0% |
| | | TOTAL | \$1,693,979 | \$1,813,869 | \$1,813,869 | \$1,818,433 | \$4,564 | 0.3% | |
| 121 | 1031 | Drug Abuse Trust | \$84,729 | \$107,167 | \$107,167 | \$109,865 | \$2,698 | 2.5% | |
| | | TOTAL | \$84,729 | \$107,167 | \$107,167 | \$109,865 | \$2,698 | 2.5% | |
| 122 | 1032 | Family Mediation | \$5,115 | \$5,115 | \$5,115 | \$5,115 | \$0 | 0.0% | |
| | | 1033 | Domestic Violence Trust | \$30,000 | \$25,225 | \$25,225 | \$23,240 | (\$1,985) | -7.9% |
| | | TOTAL | \$35,115 | \$30,340 | \$30,340 | \$28,355 | (\$1,985) | -6.5% | |
| 123 | 1034 | Traffic Education | \$207,000 | \$209,500 | \$209,500 | \$245,100 | \$35,600 | 17.0% | |
| | | TOTAL | \$207,000 | \$209,500 | \$209,500 | \$245,100 | \$35,600 | 17.0% | |

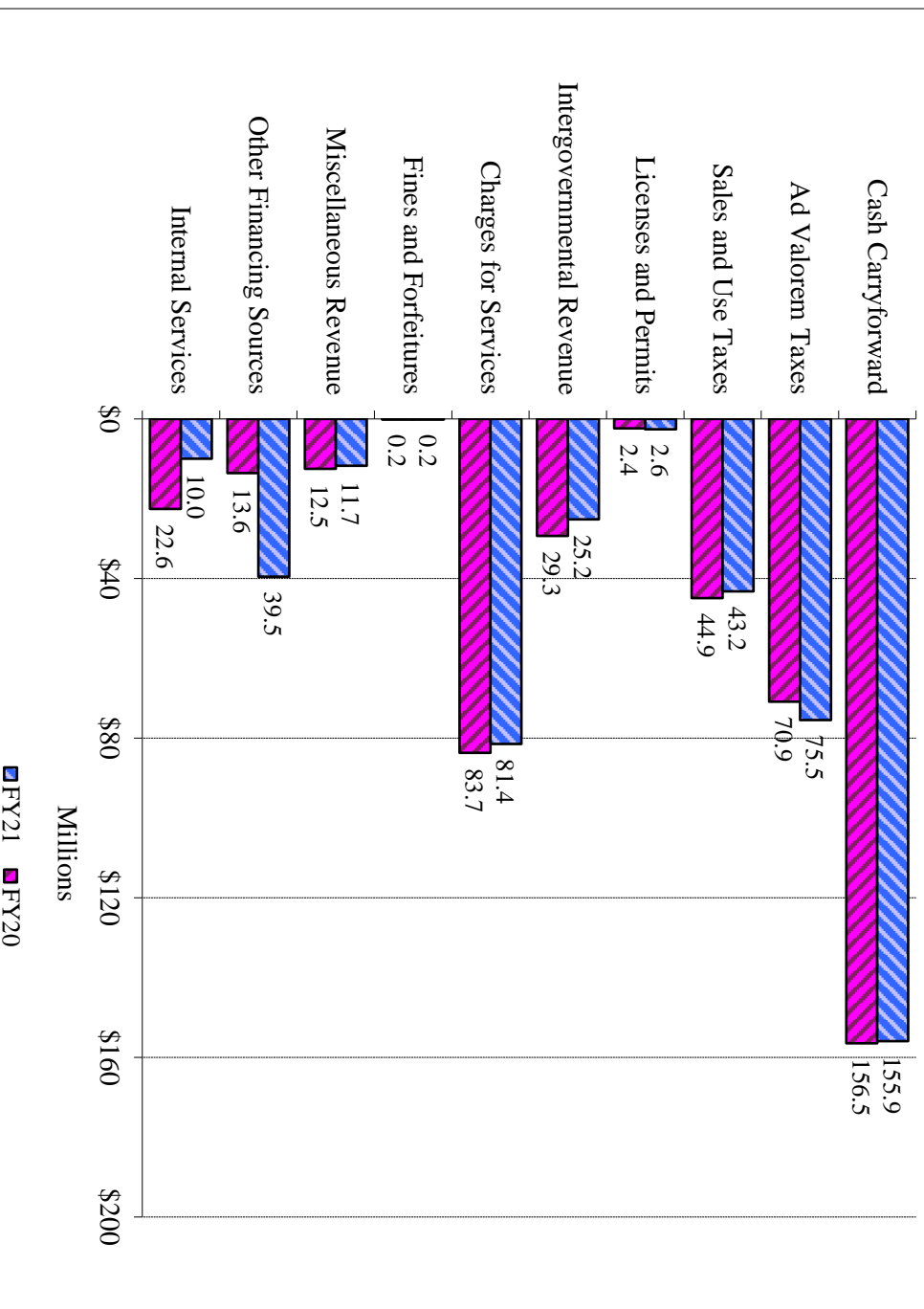
| Fund | Dept | Title | FY20, As | | | | Approved+/- | % |
|-------|---------|--|--------------|--------------|--------------|--------------|---------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | |
| 124 | 711931R | Choctaw Estuary | \$0 | \$0 | \$0 | \$107,651 | \$107,651 | NA |
| | 712030R | TGC Choctaw Program | \$0 | \$0 | \$0 | \$68,037 | \$68,037 | NA |
| | TOTAL | | \$0 | \$0 | \$0 | \$175,688 | \$175,688 | NA |
| 125 | 1125R | Fiber Optice Network | \$0 | \$0 | \$225,000 | \$73,205 | \$73,205 | NA |
| | TOTAL | | \$0 | \$0 | \$225,000 | \$73,205 | \$73,205 | NA |
| 201 | 2103 | Aids to Governments RRI 85 | \$190,750 | \$190,750 | \$190,750 | \$190,750 | \$0 | 0.0% |
| | 2105 | Courthouse Annex Extension | \$2,005,567 | \$1,997,191 | \$1,997,191 | \$0 | (\$1,997,191) | -100.0% |
| | 2106 | Bond - Brackin Building | \$285,355 | \$265,453 | \$265,453 | \$284,674 | \$19,221 | 7.2% |
| | 2107 | West Destin Beach Note | \$670,294 | \$669,721 | \$669,721 | \$669,943 | \$222 | 0.0% |
| | 2109 | Revenue Bond Sereies 2014 | \$1,766,875 | \$1,763,675 | \$1,763,675 | \$1,759,775 | (\$3,900) | -0.2% |
| | 2110 | Series 2016 Bonds | \$748,000 | \$744,500 | \$744,500 | \$744,500 | \$0 | 0.0% |
| | 2111 | R/B PJ Adams Bypass | \$0 | \$0 | \$457,504 | \$2,600,650 | \$2,600,650 | NA |
| | 2112 | Shoal River Note | \$0 | \$0 | \$0 | \$125,000 | \$125,000 | NA |
| | 2198 | Interfund Transfer | \$1,428,002 | \$1,703,316 | \$1,703,316 | \$665,000 | (\$1,038,316) | -61.0% |
| | 2199 | Reserves/Miscellaneous | \$324,021 | \$361,615 | \$361,615 | \$0 | (\$361,615) | -100.0% |
| TOTAL | | \$7,418,864 | \$7,696,221 | \$8,153,725 | \$7,040,292 | (\$655,929) | -8.5% | |
| 301 | 3110 | Capital Outlay Projects | \$802,300 | \$630,000 | \$630,000 | \$135,000 | (\$495,000) | -78.6% |
| | 3120 | Capital Outlay Projects-Public Safety | \$400,000 | \$430,000 | \$430,000 | \$798,500 | \$368,500 | 85.7% |
| | 3170 | Capital Outlay Projects-Culture/Recreation | \$863,232 | \$1,538,232 | \$1,538,232 | \$1,038,232 | (\$500,000) | -32.5% |
| | 3175 | Capital Outlay Projects-Parks | \$0 | \$0 | \$0 | \$23,600 | \$23,600 | NA |
| | 3179 | Capital Outlay Projects-F.B.I.P. | \$637,982 | \$678,000 | \$678,000 | \$750,000 | \$72,000 | 10.6% |
| | 3198 | Interfund Transfer | \$98,950 | \$55,205 | \$55,205 | \$0 | (\$55,205) | -100.0% |
| | 3199 | Reserves | \$36,738 | \$0 | \$0 | \$0 | \$0 | NA |
| TOTAL | | \$2,839,202 | \$3,331,437 | \$3,331,437 | \$2,745,332 | (\$586,105) | -17.6% | |
| 302 | 3201 | Road/Bridge-Constitutional Gas Tax | \$4,875,818 | \$5,055,324 | \$3,264,305 | \$5,027,595 | (\$27,729) | -0.5% |
| | 3202 | Road/Bridge - 1 Local Option Gas Tax | \$3,450,125 | \$3,440,511 | \$3,934,214 | \$3,579,288 | \$138,777 | 4.0% |
| | 3204 | Road/Bridge - Resurfacing | \$500,000 | \$500,000 | \$638,328 | \$562,325 | \$62,325 | 12.5% |
| | 3205 | Road/Bridge - Special Projects | \$29,995 | \$29,995 | \$29,995 | \$29,995 | \$0 | 0.0% |
| | 3206 | PJ Adams TIF | \$2,195,720 | \$2,752,469 | \$3,976,758 | \$3,492,000 | \$739,531 | 26.9% |
| | 3219 | R/B PJ Adams Bypass | \$0 | \$0 | \$22,452,221 | \$24,385,770 | \$24,385,770 | NA |
| TOTAL | | \$11,051,658 | \$11,778,299 | \$34,295,821 | \$37,076,973 | \$25,298,674 | 214.8% | |
| 303 | 3301 | Road Projects | \$0 | \$9,068,929 | \$9,068,929 | \$5,827,290 | (\$3,241,639) | -35.7% |
| | 3302 | Public Safety Projects | \$0 | \$1,500,000 | \$1,500,000 | \$1,534,000 | \$34,000 | 2.3% |
| | 3303 | Stormwater Projects | \$0 | \$3,394,000 | \$3,394,000 | \$1,647,182 | (\$1,746,818) | -51.5% |
| | 3398 | Interfund Transfer | \$0 | \$0 | \$0 | \$1,256,894 | \$1,256,894 | NA |
| | 3399 | Reserves | \$0 | \$6,701,061 | \$6,701,061 | \$10,638,774 | \$3,937,713 | 58.8% |
| TOTAL | | \$0 | \$20,663,990 | \$20,663,990 | \$20,904,140 | \$240,150 | 1.2% | |

| Fund | Dept | Title | FY20, As | | | | Approved+/- | % |
|-------------|--------|---------------------------|---------------|---------------|---------------|---------------|----------------|---------|
| | | | FY19 | FY20 | Amended | FY21 | | |
| 411 | 4101 | Water & Sewer | \$28,382,414 | \$29,605,162 | \$29,605,162 | \$30,105,279 | \$500,117 | 1.7% |
| | 4120 | Water Construction | \$6,700,000 | \$1,550,000 | \$1,550,000 | \$3,975,000 | \$2,425,000 | 156.5% |
| | 4125 | Sewer Construction | \$3,825,000 | \$3,000,000 | \$3,000,000 | \$5,900,000 | \$2,900,000 | 96.7% |
| | 4199 | Reserves/Miscellaneous | \$25,069,953 | \$39,798,789 | \$39,747,265 | \$34,945,002 | (\$4,853,787) | -12.2% |
| | | TOTAL | \$63,977,367 | \$73,953,951 | \$73,902,427 | \$74,925,281 | \$971,330 | 1.3% |
| 421 | 4201 | Airport Administration | \$2,322,353 | \$2,695,548 | \$2,704,234 | \$2,759,216 | \$63,668 | 2.4% |
| | 4202 | Airport-Operating | \$4,696,535 | \$6,366,466 | \$6,900,598 | \$6,482,951 | \$116,485 | 1.8% |
| | 4204 | Airport Operations Center | \$750,531 | \$569,756 | \$632,740 | \$572,130 | \$2,374 | 0.4% |
| | 4207 | Airport -Capital Outlay | \$317,468 | \$3,475,203 | \$1,393,240 | \$2,402,622 | (\$1,072,581) | -30.9% |
| | 4210 | Destin-Operating | \$351,382 | \$230,182 | \$189,982 | \$218,634 | (\$11,548) | -5.0% |
| | 4215 | Destin - Capital Ootlay | \$55,000 | \$225,000 | \$0 | \$0 | (\$225,000) | -100.0% |
| | 4220 | Bob Sikes-Operating | \$272,629 | \$126,978 | \$134,228 | \$107,558 | (\$19,420) | -15.3% |
| | 4225 | Bob Sikes-Capitl Outlay | \$310,000 | \$1,268,980 | \$0 | \$0 | (\$1,268,980) | -100.0% |
| | 4255 | P.F.C. Operating | \$15,355,000 | \$10,045,839 | \$16,103,646 | \$13,770,082 | \$3,724,243 | 37.1% |
| | 4256 | C.F.C. Operating | \$7,729,000 | \$11,532,882 | \$11,883,241 | \$5,089,515 | (\$6,443,367) | -55.9% |
| | 4298 | Interfund Transfer | \$1,692,685 | \$2,563,709 | \$2,626,611 | \$2,636,915 | \$73,206 | 2.9% |
| | 4299 | Reserves/Miscellaneous | \$17,333,625 | \$10,745,796 | \$1,147,800 | \$7,981,112 | (\$2,764,684) | -25.7% |
| | | TOTAL | \$51,186,208 | \$49,846,339 | \$43,716,320 | \$42,020,735 | (\$7,825,604) | -15.7% |
| 430 | 4301 | Solid Waste | \$10,130,828 | \$10,366,360 | \$10,366,360 | \$12,565,156 | \$2,198,796 | 21.2% |
| | 4399 | Reserves/Miscellaneous | \$2,509,626 | \$3,504,322 | \$3,504,322 | \$1,456,844 | (\$2,047,478) | -58.4% |
| | | TOTAL | \$12,640,454 | \$13,870,682 | \$13,870,682 | \$14,022,000 | \$151,318 | 1.1% |
| 441 | 4400 | Inspections | \$2,436,042 | \$2,726,885 | \$2,726,885 | \$2,684,563 | (\$42,322) | -1.6% |
| | 4499 | Reserves/Miscellaneous | \$1,044,138 | \$664,015 | \$664,015 | \$1,391,987 | \$727,972 | 109.6% |
| | | TOTAL | \$3,480,180 | \$3,390,900 | \$3,390,900 | \$4,076,550 | \$685,650 | 20.2% |
| 450 | 4500 | Emergency Medical Service | \$9,945,715 | \$10,642,807 | \$10,642,807 | \$10,432,337 | (\$210,470) | -2.0% |
| | | TOTAL | \$9,945,715 | \$10,642,807 | \$10,642,807 | \$10,432,337 | (\$210,470) | -2.0% |
| 501 | 5101 | Risk Management | \$363,445 | \$372,731 | \$372,731 | \$371,629 | (\$1,102) | -0.3% |
| | 5102 | Self Insurance | \$16,664,390 | \$16,803,364 | \$16,803,364 | \$4,251,787 | (\$12,551,577) | -74.7% |
| | 5103 | Health Programs | \$190,000 | \$199,258 | \$199,258 | \$189,553 | (\$9,705) | -4.9% |
| | 5199 | Reserves/Miscellaneous | \$641,608 | \$1,672,699 | \$1,672,699 | \$556,678 | (\$1,116,021) | -66.7% |
| | | TOTAL | \$17,859,443 | \$19,048,052 | \$19,048,052 | \$5,369,647 | (\$13,678,405) | -71.8% |
| 502 | 5200 | Fleet Operations | \$6,258,715 | \$5,461,690 | \$5,461,690 | \$5,068,904 | (\$392,786) | -7.2% |
| | 751841 | FTA Expenditures | \$59,726 | \$0 | \$0 | \$0 | \$0 | NA |
| | | TOTAL | \$6,318,441 | \$5,461,690 | \$5,461,690 | \$5,068,904 | (\$392,786) | -7.2% |
| GRAND TOTAL | | | \$387,003,866 | \$436,361,042 | \$453,387,525 | \$445,144,280 | \$8,783,238 | 2.0% |

OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2020-2021
REVENUE OVERVIEW BY FUND

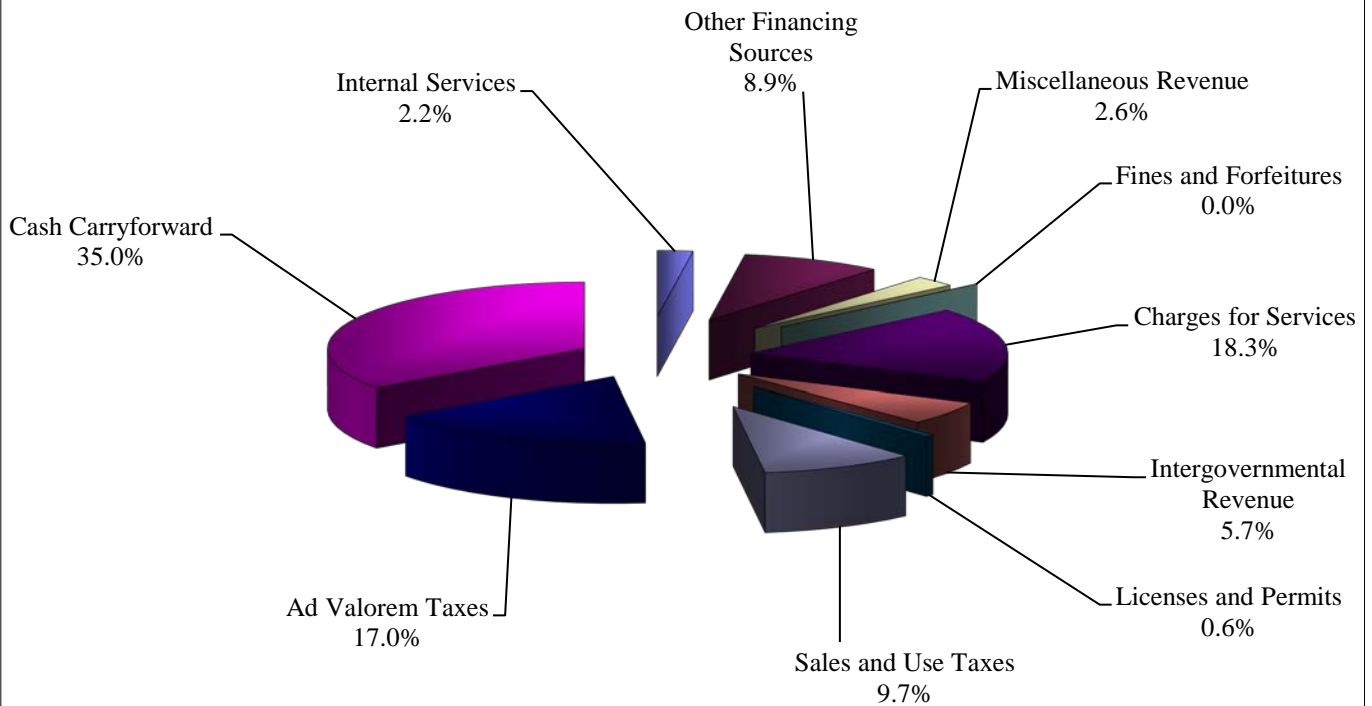
| | | | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE | INTERNAL SERVICE | TOTAL BUDGET |
|--|-------------|--------|---------------|--------------------|-----------------|---------------------|---------------|---------------------|-----------------|
| CASH BALANCES BROUGHT FORWARD | | | \$10,851,879 | \$56,077,946 | \$600,000 | \$17,213,095 | \$70,863,472 | \$290,295 | \$155,896,687 |
| ESTIMATED REVENUES: | | | | | | | | | |
| Taxes: | Millage Per | \$1000 | | | | | | | |
| Ad Valorem Taxes-County Wide | 3.8308 | | \$71,134,481 | \$595,361 | | \$1,088,732 | | | \$72,818,574 |
| Unincorporated Parks-MSTU | 0.2990 | | | \$2,660,792 | | | | | \$2,660,792 |
| Local Option Fuel Tax | | | | \$4,766,852 | | \$1,943,288 | | | \$6,710,140 |
| Other Taxes | | | \$1,721,700 | \$21,791,510 | | \$12,990,140 | | | \$36,503,350 |
| Licenses and Permits | | | \$18,000 | \$563,764 | | | \$1,984,500 | | \$2,566,264 |
| Intergovernmental Revenue | | | \$19,625,102 | \$2,987,801 | \$446,500 | \$2,095,420 | | | \$25,154,823 |
| Charges for Services | | | \$10,291,968 | \$3,528,208 | | | \$67,626,825 | | \$81,447,001 |
| Fines and Forfeitures | | | \$7,100 | \$171,000 | | | | | \$178,100 |
| Miscellaneous Revenue | | | \$1,911,898 | \$4,222,092 | | \$460,000 | \$4,969,106 | \$180,350 | \$11,743,446 |
| Internal Services | | | | | | | | \$9,967,906 | \$9,967,906 |
| Total Sources | | | \$104,710,249 | \$41,287,380 | \$446,500 | \$18,577,580 | \$74,580,431 | \$10,148,256 | \$249,750,396 |
| Transfers In | | | \$6,874,854 | \$1,659,781 | \$5,993,792 | \$750,000 | \$33,000 | | \$15,311,427 |
| Debt Proceeds | | | | | | \$24,185,770 | | | \$24,185,770 |
| Transfers from Elected Officials | | | | | | | | | \$0 |
| Total Estimated Revenues, Transfers & Balances | | | \$122,436,982 | \$99,025,107 | \$7,040,292 | \$60,726,445 | \$145,476,903 | \$10,438,551 | \$445,144,280 |

Revenues by Source Fiscal Year Comparison

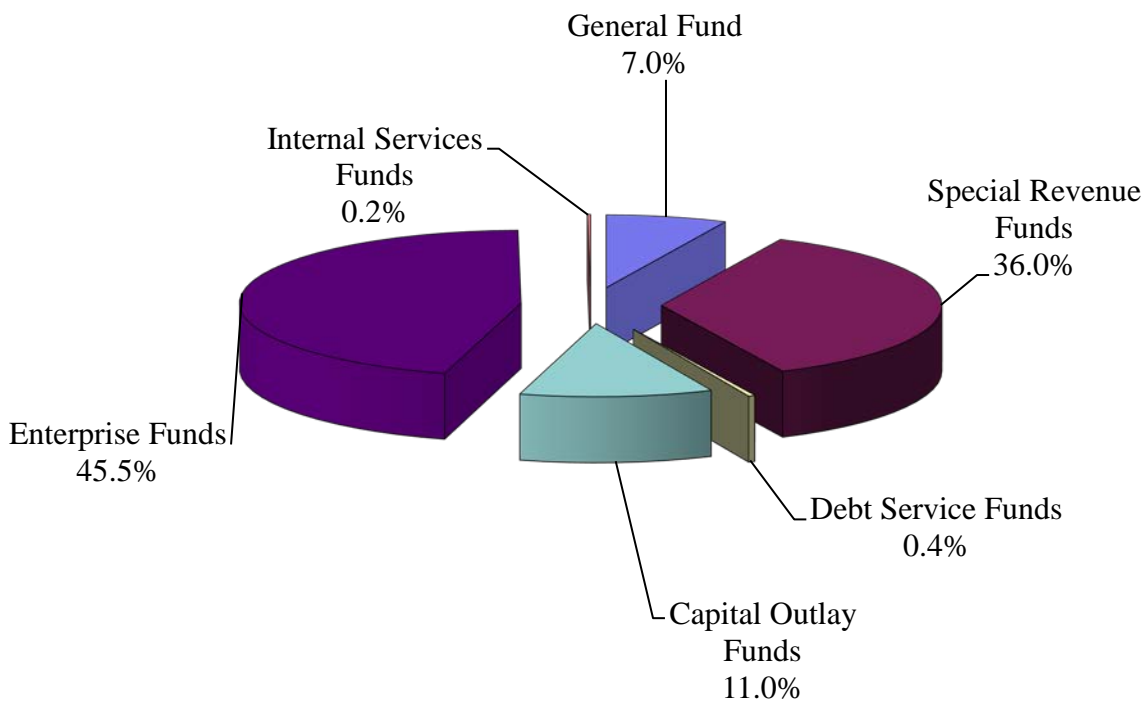


| | FY20 | FY21 | % (+/-) |
|---------------------------|----------------------|----------------------|-------------|
| Cash Carryforward | \$156,466,217 | \$155,896,687 | -0.4% |
| Ad Valorem Taxes | \$70,850,796 | \$75,479,366 | 6.5% |
| Sales and Use Taxes | \$44,883,935 | \$43,213,490 | -3.7% |
| Licenses and Permits | \$2,364,400 | \$2,566,264 | 8.5% |
| Intergovernmental Revenue | \$29,321,719 | \$25,154,823 | -14.2% |
| Charges for Services | \$83,710,198 | \$81,447,001 | -2.7% |
| Fines and Forfeitures | \$165,500 | \$178,100 | 7.6% |
| Miscellaneous Revenue | \$12,485,994 | \$11,743,446 | -5.9% |
| Other Financing Sources | \$13,560,391 | \$39,497,197 | 191.3% |
| Internal Services | \$22,551,892 | \$9,967,906 | -55.8% |
| Total | \$436,361,042 | \$445,144,280 | 2.0% |

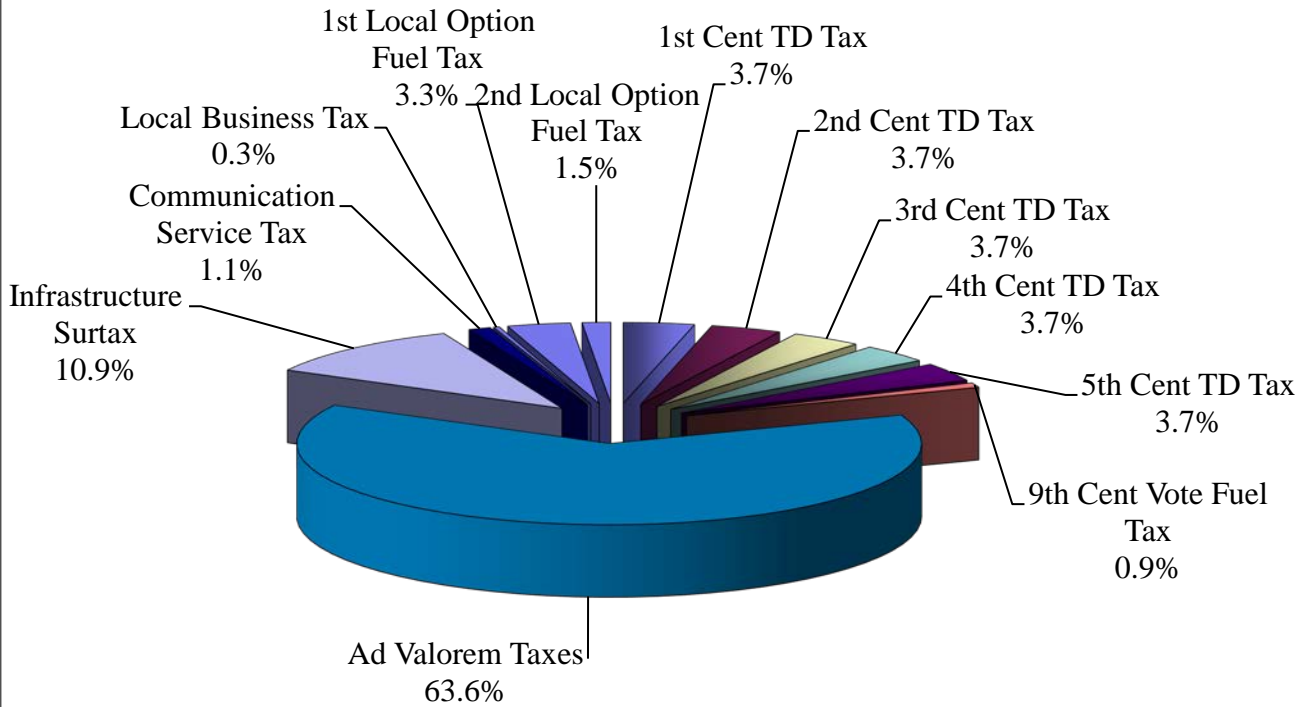
Revenue by Source \$445,144,280



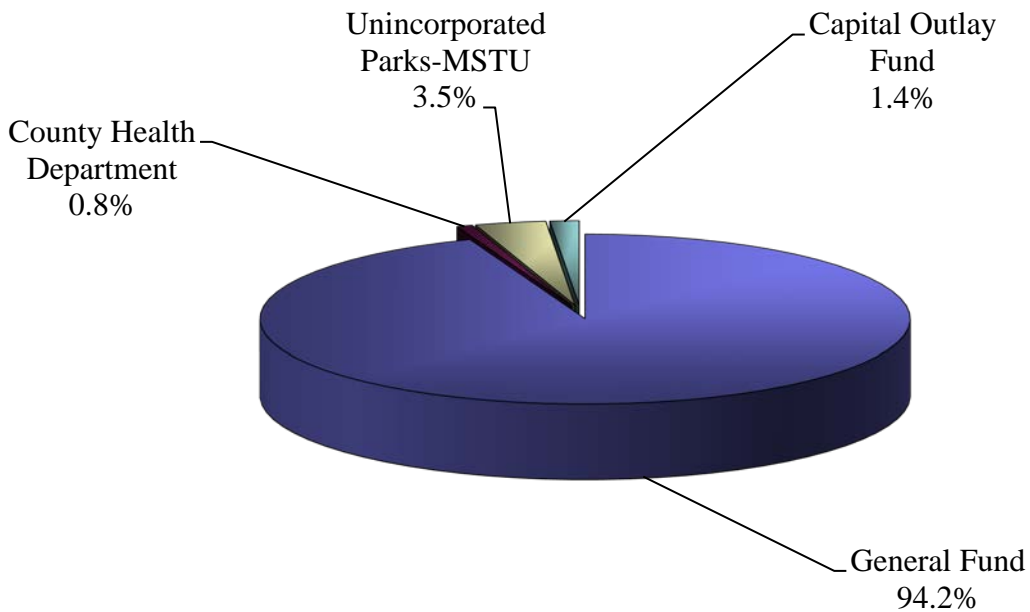
Cash Carryforward by Fund Type \$155,896,687



Taxes
\$118,692,856



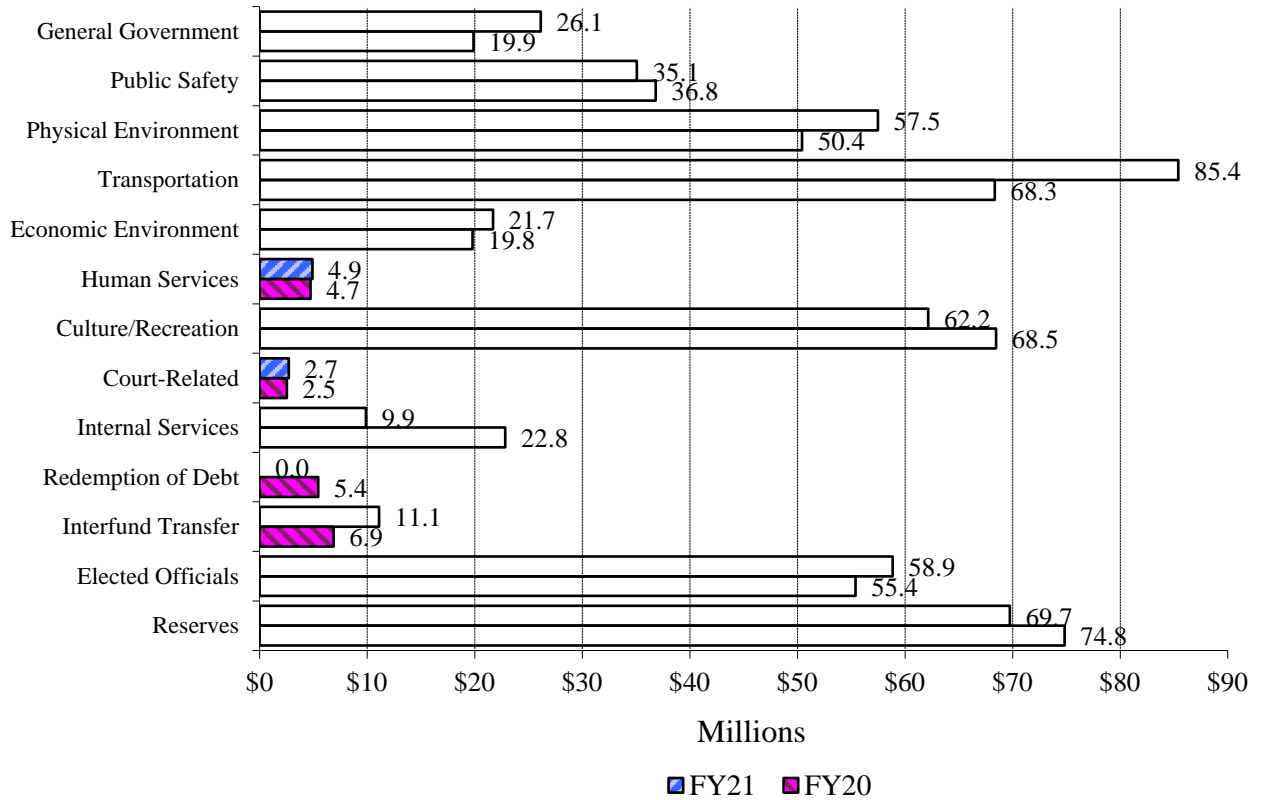
Ad Valorem Tax by Fund Type
\$75,479,366



OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2020-21
EXPENDITURE OVERVIEW BY FUND

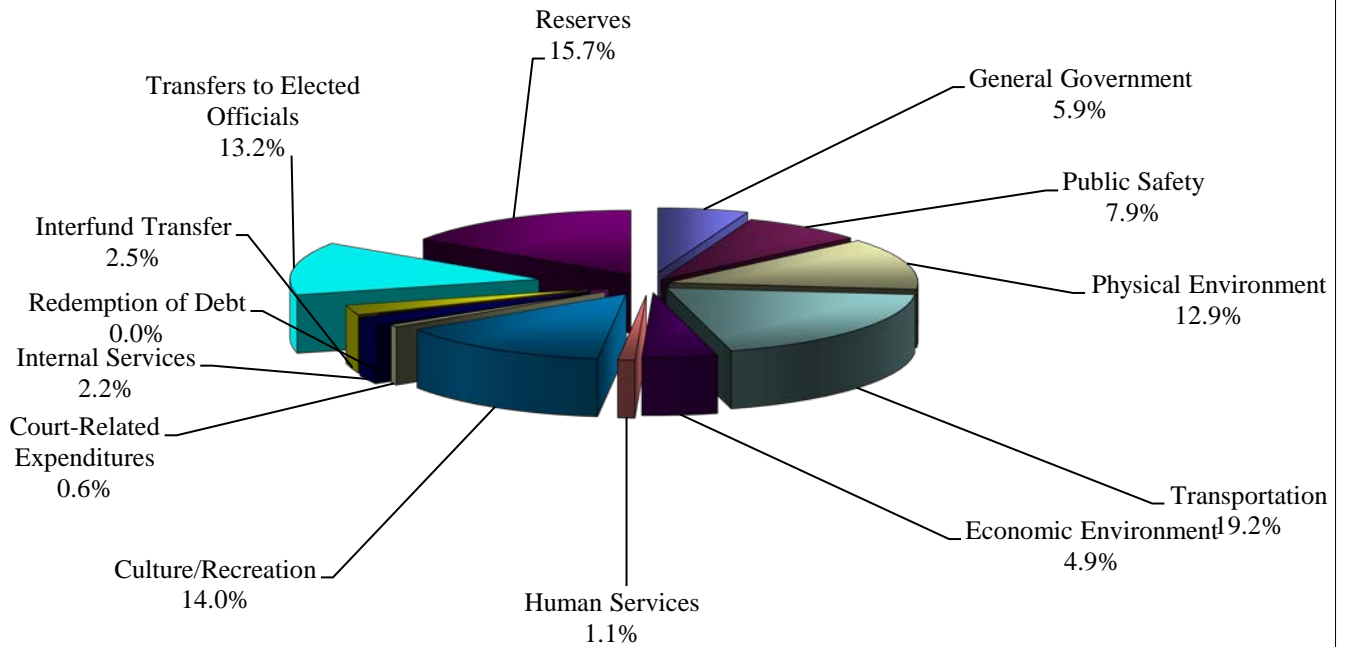
| EXPENDITURES/EXPENSES | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE | INTERNAL SERVICE | TOTAL BUDGET |
|--|---------------|--------------------|-----------------|---------------------|---------------|---------------------|-----------------|
| General Government | \$19,479,904 | \$139,447 | \$6,375,292 | \$135,000 | | | \$26,129,643 |
| Public Safety | \$17,604,561 | \$2,021,400 | | \$2,332,500 | \$13,116,900 | | \$35,075,361 |
| Physical Environment | \$806,589 | \$2,489,167 | | \$1,647,182 | \$52,545,435 | | \$57,488,373 |
| Transportation | \$85,538 | \$11,018,807 | | \$42,904,263 | \$31,402,708 | | \$85,411,316 |
| Economic Environment | \$3,364,115 | \$18,331,504 | | | | | \$21,695,619 |
| Human Services | \$4,300,197 | \$601,661 | | | | | \$4,901,858 |
| Culture/Recreation | \$2,712,758 | \$57,626,408 | | \$1,811,832 | | | \$62,150,998 |
| Court-Related Expenditures | \$863,068 | \$1,836,753 | | | | | \$2,699,821 |
| Internal Services | | | | | | \$9,881,873 | \$9,881,873 |
| Redemption of Debt | | | | | | | \$0 |
| Total Expenditures/Expenses | \$49,216,730 | \$94,065,147 | \$6,375,292 | \$48,830,777 | \$97,065,043 | \$9,881,873 | \$305,434,862 |
| Interfund Transfer | \$5,357,736 | \$1,194,298 | \$665,000 | \$1,256,894 | \$2,636,915 | | \$11,110,843 |
| Transfers to Elected Officials | \$58,675,640 | \$176,500 | | | | | \$58,852,140 |
| Reserves | \$9,186,876 | \$3,589,162 | \$0 | \$10,638,774 | \$45,774,945 | \$556,678 | \$69,746,435 |
| Total Appropriated Expenditures and Reserves | \$122,436,982 | \$99,025,107 | \$7,040,292 | \$60,726,445 | \$145,476,903 | \$10,438,551 | \$445,144,280 |

Expenditures by Function Fiscal Year Comparison

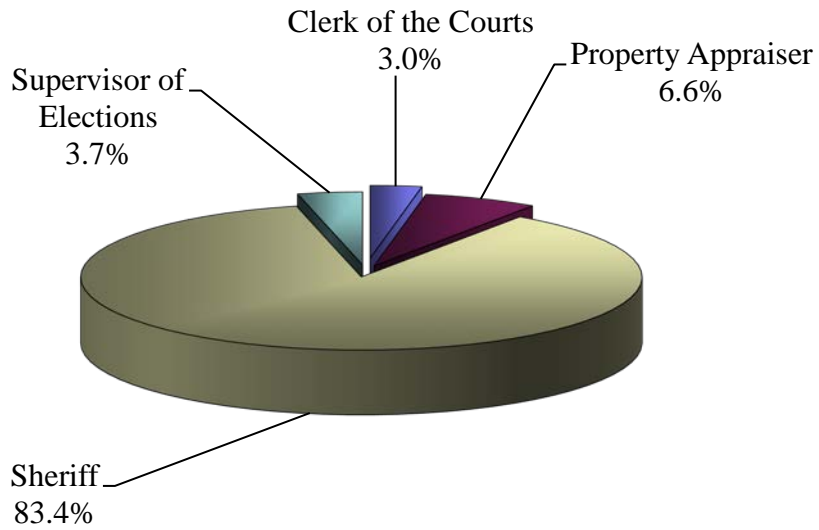


| Description | FY20 | FY21 | % (+/-) |
|--------------------------------|----------------------|----------------------|-------------|
| General Government | \$19,879,222 | \$26,129,643 | 31.4% |
| Public Safety | \$36,830,688 | \$35,075,361 | -4.8% |
| Physical Environment | \$50,441,406 | \$57,488,373 | 14.0% |
| Transportation | \$68,338,062 | \$85,411,316 | 25.0% |
| Economic Environment | \$19,786,658 | \$21,695,619 | 9.6% |
| Human Services | \$4,745,083 | \$4,901,858 | 3.3% |
| Culture/Recreation | \$68,453,030 | \$62,150,998 | -9.2% |
| Court-Related Expenditures | \$2,519,036 | \$2,699,821 | 7.2% |
| Internal Services | \$22,837,043 | \$9,881,873 | -56.7% |
| Redemption of Debt | \$5,440,540 | \$0 | -100.0% |
| Interfund Transfer | \$6,877,470 | \$11,110,843 | 61.6% |
| Transfers to Elected Officials | \$55,392,043 | \$58,852,140 | 6.2% |
| Reserves | \$74,820,761 | \$69,746,435 | -6.8% |
| Total | \$436,361,042 | \$445,144,280 | 2.0% |

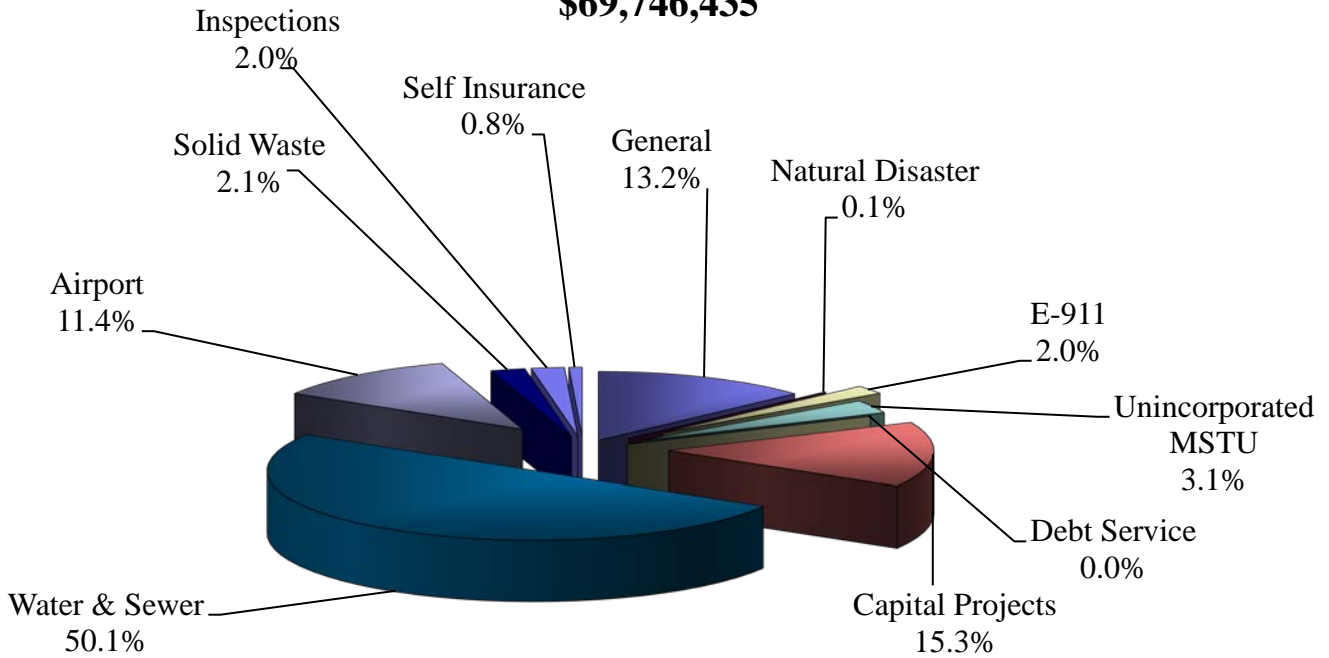
Expenditures by Function \$445,144,280



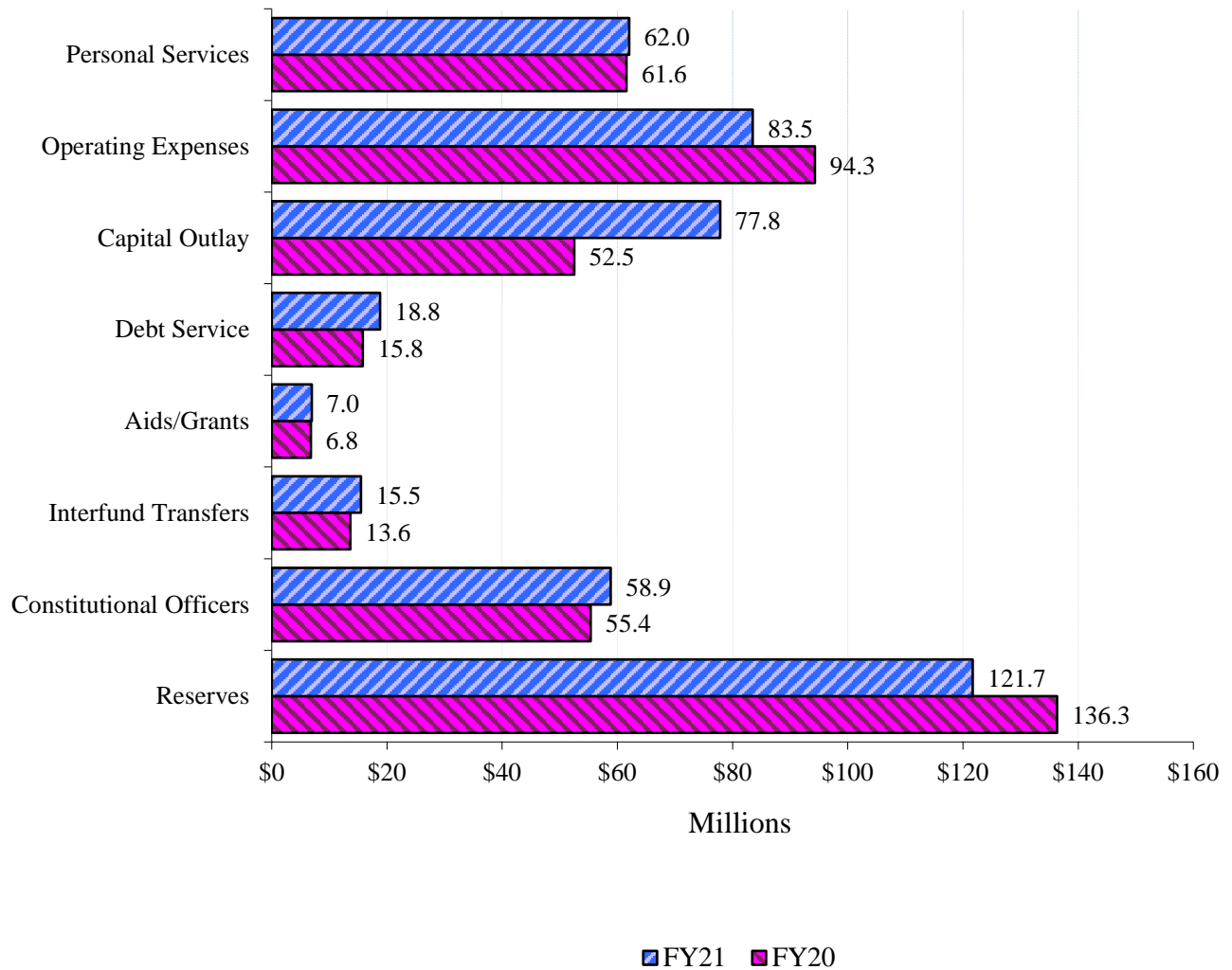
Elected Officials
\$58,852,140



Reserves by Funds Functionally
\$69,746,435



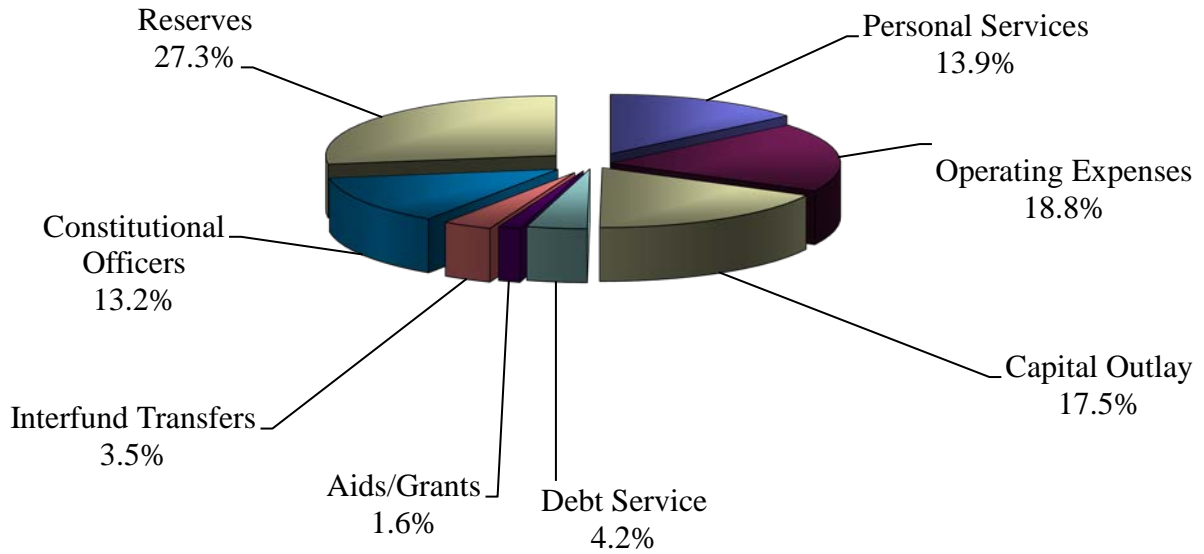
Expenditures by Activity Fiscal Year Comparison



| Description | FY20 | FY21 | % (+/-) |
|-------------------------|----------------------|----------------------|-------------|
| Personal Services | \$61,579,676 | \$62,035,782 | 0.7% |
| Operating Expenses | \$94,319,011 | \$83,497,460 | -11.5% |
| Capital Outlay | \$52,510,616 | \$77,842,113 | 48.2% |
| Debt Service | \$15,822,869 | \$18,796,011 | 18.8% |
| Aids/Grants | \$6,787,590 | \$6,962,079 | 2.6% |
| Interfund Transfers | \$13,640,391 | \$15,458,727 | 13.3% |
| Constitutional Officers | \$55,377,043 | \$58,852,140 | 6.3% |
| Reserves | \$136,323,846 | \$121,699,968 | -10.7% |
| Total | \$436,361,042 | \$445,144,280 | 2.0% |

Expenditures by Activity

\$445,144,280



Reserves by Fund Activities

\$121,699,968

