

Recommended Budget

FOR THE
FISCAL YEAR
2027

OKALOOSA
COUNTY



Table of Contents

Organizational Chart.....	11
Millage Process Schedule.....	12
General Information.....	13
County Annual Budget-Statutory Guidance.....	15
Millage Rates.....	18
County-Wide Millage - Last Ten Years.....	19
Millage Percentage by Fund.....	20
Property Value 10-Year Historical.....	21
Trend Comparison (Value vs. Millage).....	22
Trend Comparison (Value vs. Budget).....	23
Property Valuation - Last Ten Years.....	24
Millage Rate - Last Ten Years.....	24
Property Taxes - Last Ten Years.....	25
Total Budget - Last Ten Years.....	26
Human Resources Summary.....	28
Positions by Major Fund.....	30
Summary of Balances Revenues & Expenditures.....	32
Budget by Major Funds.....	33
Total Budget - Fiscal Year Comparison.....	33
Revenue Department Budgets.....	36
Expenditure Department Budgets.....	41
Revenue Overview by Fund.....	47
Revenue by Source – Fiscal Year Comparison.....	48
Revenue by Source Percentage.....	49
Cash Carryforward by Fund Type.....	49
Summary by Tax Type.....	50



Table of Contents

Expenditure Overview by Fund	53
Expenditures by Function – Fiscal Year Comparison	54
Expenditures by Function Percentage	55
Reserves by Fund Functionally	57
Expenditures by Activity.....	58
Appendix A	61



Office of the County Administrator

OKALOOSA COUNTY, FLORIDA

John Hofstad
County Administrator

July 7, 2026

Honorable Members of the Okaloosa County Commission:

With this letter, your budget staff formally transmits the recommended Fiscal Year 2026-2027 Okaloosa County Budget. The proposed budget document has been developed through close coordination among the County Administrator's Office, the Office of Management and Budget, and County Department Directors. The County's annual Budget Policy Workshop, held in April 2026, provided strategic direction to focus resources that support our residents, employees, public safety, and critical infrastructure.

Okaloosa County continues to be one of Florida's most economically vibrant communities. The defense sector remains the economic anchor of our county, with some of the nation's most critical military installations driving millions of dollars into our community. Supported by a highly skilled workforce and strong military partnerships, our local economy is rapidly diversifying into advanced manufacturing sectors.

This year marked a significant milestone in our transportation infrastructure efforts with the official opening of the Southwest Crestview Bypass. This \$212 million, 3.5 mile, four-lane roadway project was designed to improve traffic flow and mobility throughout northern Okaloosa County by providing an important alternative route for residents, businesses, and visitors. The bypass is also a critical component of the region's long-term transportation network and is planned to connect with the Florida Department of Transportation interchange project at Interstate 10, currently under construction.

The county's commitment to infrastructure investment and economic development continues to generate transformative results. Development of utility systems, roadway infrastructure, and the Water Reclamation Facility within Shoal River Industrial Park has positioned the area for substantial commercial growth. Among the most significant economic development achievements is the planned \$1 billion investment by Williams International, an aerospace manufacturing company whose project represents the largest economic development investment in Northwest Florida history.

Okaloosa County Administration Building • 1250 N Eglin Parkway, Suite 102 • Shalimar, Florida 32579
(850) 651-7515 • FAX: (850) 651-7551 • www.myokaloosa.com • e-mail: jhofstad@myokaloosa.com

While these accomplishments demonstrate the county's strong economic momentum, the long-term fiscal outlook is influenced by significant policy considerations at the state level. The Florida Legislature has proposed increasing the homestead tax exemption to \$150,000 in 2027 and subsequently to \$250,000 in 2028. If approved by voters on the November ballot, this measure is projected to reduce Okaloosa County property tax revenues by approximately \$14.8 million in Fiscal Year 2027-2028 and by a total of \$24.4 million in Fiscal Year 2028-2029.

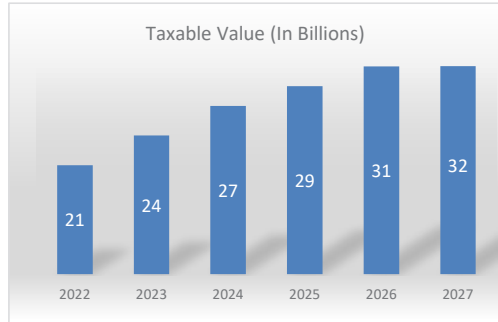
Although funding for essential services such as public safety, court services, and constitutional offices would remain largely protected, the potential revenue reductions could considerably impact quality-of-life services and amenities that residents value, including parks, libraries, and recreational programs. As we navigate the current budget process, county leadership will continue evaluating the potential implications and planning for how the county government can best serve our community should the ballot measure be approved.

Even with this uncertainty, the proposed Fiscal Year 2026-2027 County Budget does not contemplate a property tax rate increase. For the tenth consecutive year, no change is recommended to the countywide millage rate of 3.8308. The total budget across all funds for FY 2026-2027 is \$768,989,213. The spending plan for next year represents an increase of \$81,739,785, or approximately an 11.9% increase, which is primarily driven by an increase in reserves within the Enterprise Funds.

Property Taxes

The total recommended General Fund budget is \$191,144,635 which represents a 4.9% increase from FY 2025-2026. Property tax is the primary source of General Fund revenue, providing \$114,085,530 or 59.7% of the total revenue. Property tax revenue is also used to support the County Health Department (\$696,827). The current year gross taxable value for operating purposes is \$31,540,026,542, a 2.4% increase over the prior year final gross taxable value of \$30,796,453,632. The proposed millage rate remains at 3.8308. Total taxes to be levied at the proposed millage rate are \$120,823,534. With an estimated collection rate of 95%, total projected revenue is \$114,782,357, an increase of \$2.8 million when compared to the prior year budget of \$111,938,896.

The Unincorporated MSTU property tax revenue for FY 2026-2027 is \$3,916,955, which represents a 2.7% increase over FY 2025-2026. The current year gross taxable value for operating purposes is \$14,316,353,795, a 2.5% increase over the prior year final gross taxable value of \$13,968,837,769. The proposed MSTU millage rate remains at 0.2880. Total taxes to be levied at the proposed millage rate are \$4,123,110. With an estimated collection rate of 95%, total projected revenue is \$3,916,955, an increase of \$103,852 when compared to the prior year budget of \$3,813,103.



Personnel and Employee Benefits

Okaloosa County employees are the most vital asset of our government and serve as ambassadors of the county through the services we provide to our residents. The proposed budget prioritizes a healthy and sustainable work environment. Workforce retention remains a key component of our organizational success. To support this, the FY 2027 Proposed Budget includes a 3% market adjustment for all employees.

The FY 2026 Adopted Budget authorized 1,125 positions. During the current fiscal year, the Board of County Commissioners approved 12 additional positions, bringing the total to 1,137. Mid-year position adds were necessary due to the Dorcas Fire District, County Animal Services, and the Community Paramedicine Program expansion. The FY 2026–2027 Proposed Budget includes 16 new positions, bringing the total to 1,153. These additions are concentrated primarily in Corrections addressing appropriate officer to inmate ratios and Facilities and Parks maintenance needs.

Public Safety

County Jail: The FY 2027 budget sets aside \$300,000 for Jail Facility needs. As the county works to build another County Jail, the current facility will be repaired as needed.

Emergency Medical Service (EMS): EMS Station upgrades in the amount of \$250,000 is included in the FY 2027 budget. Station upgrades in Crestview, Niceville and Destin are included. The roof replacement for EMS Station #11 in Destin in the amount of \$450,000 is also included.

RECOMMENDED BUDGET

Board Facilities

HVAC in County Buildings: Staff continue the multi-year replacement of the aging and outdated R22 Freon HVAC units throughout the county. The FY 2027 cost is \$200,000.

Facility Maintenance North Admin Building: The Master Plan design for the Facility Maintenance North property is in progress. The FY 2027 cost is \$1,000,000.

Other Capital Projects include:

Courthouse Annex – Replacing 6 Air Handlers	\$450,000
Courthouse Annex – Replace Boiler	\$150,000
Crestview Courthouse – Replace Boiler	\$75,000
Facilities Building North - Demolition of Existing Structures, Land Clearing, Add Parking	\$750,000
Facilities Building North – Re-Roof	\$150,000
Harden OCAB Front Entrance – CCF	\$75,000
OCAB Mass Notification	\$50,000
Health Department Parking	\$98,000
State Attorney Office (North) – Replace Generator	\$85,000
Growth Management (North) – Metal Re-Roof	\$600,000
Okaloosa Island Fire Station – Building and Equipment Storage Upgrades	\$100,000

Equipment

Vehicles and Equipment: Requests for new vehicles and equipment are critically reviewed and are typically requested to replace high-mileage vehicles and end-of-life equipment. Regarding the General Fund, the proposed budget includes replacement vehicles and/or equipment for Facilities Maintenance, Corrections, and Tourist Development Department (TDD) Parks.

Law Enforcement

Sheriff's Office: The Okaloosa County Sheriff's Office represents the law enforcement arm of government and is responsible for maintaining peace and order. Okaloosa County shares this responsibility and provides the necessary financial resources to provide these services. Community surveys routinely place law enforcement as a top priority among the various services government provides. Over the past several budget cycles, significant attention has been given to the Sheriff's Office and increasing budget needs, primarily recruitment and retention. The FY 2026-2027 budget request of \$66,639,776 represents a \$2.4 million, or 3.7% increase over the prior year budget of \$64,271,093.

The county also provides an additional \$7,824,579 to the Sheriff for providing contract services in the County, which include the Airports Security, Tourist Development, and Communication Services. The total FY 2027 requested budget for the Sheriff's Office, including county contracts, is \$74,464,355, which represents a 3.9% increase over the prior year.

The Sheriff's Office continues to negotiate with Destin, Mary Esther and the Okaloosa County School District for law enforcement services. The Sheriff's budget will be amended throughout FY 2027 as revenue is received.

Special Revenue and Enterprise Funds

Tourist Development Department: In FY 2023, the county began receiving funds for the expanded, countywide Tourist Development Taxing District. This tax is assessed to overnight stay guests of short-term rentals such as hotels and vacation rentals. The funds are used for tourism related activities, amenities, environmental improvements, and preservation efforts and distributed to the municipalities based on an approved plan. The FY 2026-2027 proposed budget of \$93,058,463 is 1.9% lower than last year. The FY 2027 budget includes funds for the Artificial Reef Program, renovations to Rigdon Center and the addition of a pavilion at The Northend.

Airports Department: The County owns and maintains three airports: Destin-Fort Walton Beach Airport, Destin Executive Airport, and Bob Sikes Airport. The main hub of commercial activity of the County's three airport systems continues to be Destin-Fort Walton Beach Airport. Service continues to expand with direct flights to major cities. FY 2027 projects include DTS Taxiway Rehab and the VPS Covered Walkways Phase II. The FY 2026-2027 proposed budget of \$98,219,306 is 34.2% higher than the previous year. The increase is primarily driven by higher reserve balances.

Water and Sewer Department: The Water and Sewer Department provides potable water and sanitary sewer service to several franchise areas throughout the County exclusive of those served by municipal utilities. Major FY 2027 activities include replacement of aging lift stations in the Garniers Service Area. The proposed FY 2026-2027 budget is estimated at \$128,355,653, a 36.4% increase. The increase is primarily driven by higher reserve balances.


Solid Waste and Recycling: Waste Resource Management in Public Works manages the contracted services for the collection and disposal of solid waste within the County's north and south franchise areas. In addition, the Division is responsible for the management of four closed landfills, 3 of which remain in active remediation. The FY 2026-2027 budget is proposed at \$32,619,115 or 17.6% higher than last year. The increase is primarily driven by higher reserve balances.

Summary and Acknowledgements

The proposed budget reflects staff recommendations on how to best allocate resources and incorporates feedback received during budget workshops. Staff members value the Board's leadership and guidance throughout this process, and your continued scrutiny will help ensure that our citizens' best interests are served through the wise use of their tax dollars. As the County looks ahead, staff recognizes the potential fiscal implications associated with the proposed ballot measure that could significantly reduce future tax revenues. County leadership will continue to proactively plan for how County government can best maintain essential services should the measure be approved.

This comprehensive budget process will culminate in two public hearings to formally adopt the final budget: September 3, 2026, in Crestview and the final hearing on September 15, 2026, in Shalimar. The presentation before you would not have been possible without the assistance of our budget team members and department heads. I would like to acknowledge the outstanding efforts and assistance provided by Sheila Fitzgerald, Deputy County Administrator; Craig Coffey, Deputy County Administrator; Jason Autrey, Deputy County Administrator; Faye Douglas, Office of Management and Budget Director; and Kelly Bird, Risk and Human Resources Director.

Respectfully Submitted,

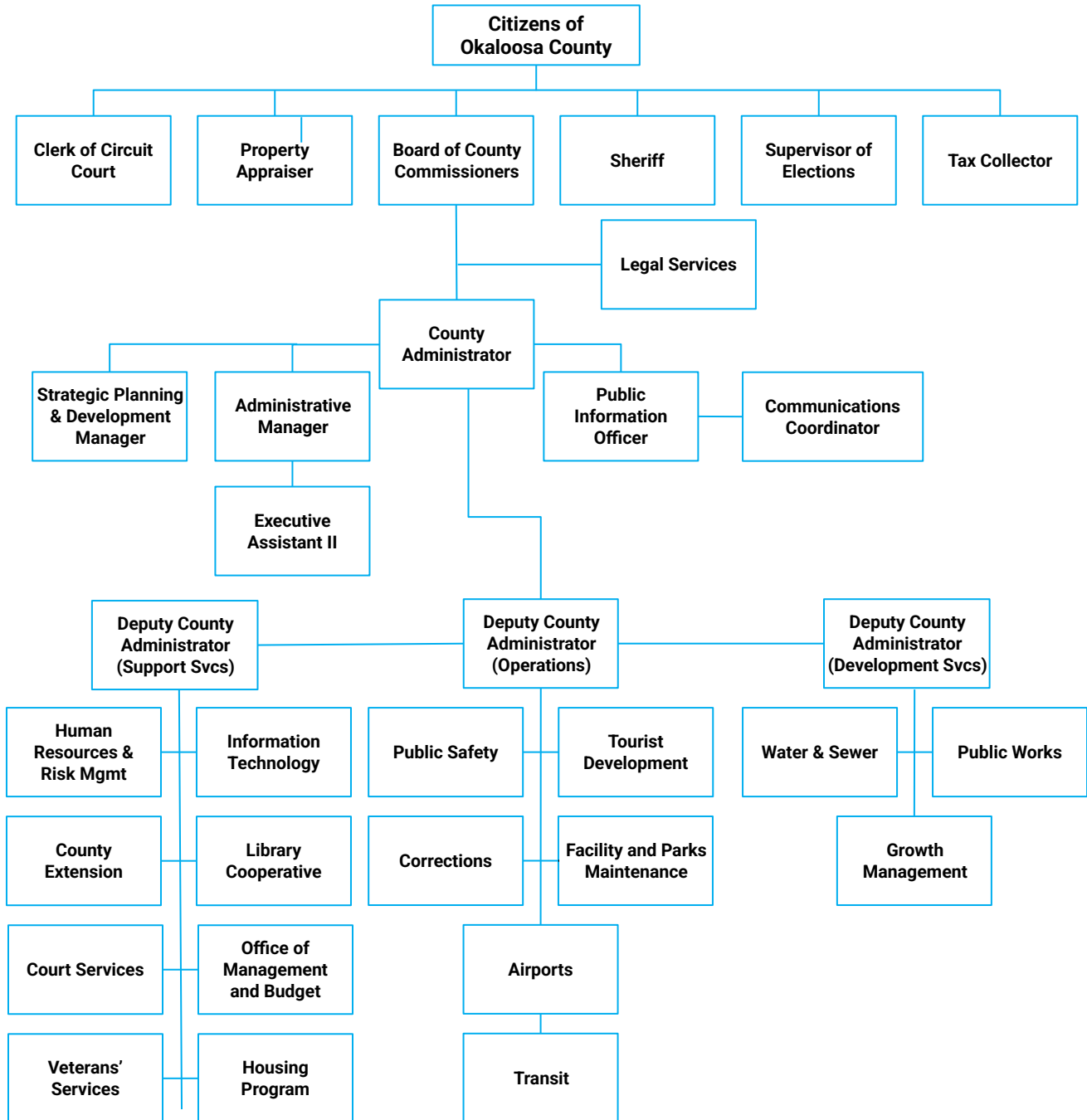


John Hofstad
Okaloosa County Administrator

County Officials

County Official	Title/Position/District
Paul Mixon	County Commissioner District I
Carolyn Ketchel	County Commissioner District II
Sherri Cox	County Commissioner District III
Trey Goodwin	County Commissioner District IV
Drew Palmer	County Commissioner District V
Brad E. Embry	Clerk of Court and Comptroller
Eric Aden	Sheriff
Benjamin F. Anderson	Tax Collector
Mack Busbee	Property Appraiser
Paul Lux	Supervisor of Elections
John Hofstad	County Administrator
Lynn Hoshihara	County Attorney

Organizational Chart



BUDGET CALENDAR
FISCAL YEAR 2026-2027

ACTION

July 1, 2026	Property Appraiser certifies the taxable value and delivers to each taxing authority ("Day 1" of Schedule)
July 7, 2026	Budget Workshop - County Administrator Presents Proposed Budget
July 7 & July 21, 2026	BCC conducts budget workshops and adjusts budgets as they deem necessary
July 21, 2026	Special Commission Meeting to approve proposed millage rate, prior year millage rate, current year rolled-back rate and the date, time and location of the Tentative Budget Hearing.
By August 4, 2026	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, 2026	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 3, 2026	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 - 5:01 p. m.)
Sep 11 - Sep 15, 2026	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget.
September 15, 2026	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget. (Shalimar - County Administration Building -5:01 p. m.)
September 18, 2026	Submit resolutions adopting millage and budget to tax collector, property appraiser and Department of Revenue.
September 30, 2026	Adopted Budget posted to County website
October 1, 2026	Fiscal Year begins

General Information

Item	General Information or Definition
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 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 2011 Revenue Bond to finance the Brackin Building purchase, 2014 County buildings bonds for County Administration Building, Sheriff Building and Crestview Courthouse, 2016 County buildings bonds primarily for the use of the improvements to the County Courthouse, 2019 Series Bond and 2020 Note for Shoal River property acquisition.
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. Also, the Infrastructure Surtax Fund accounts for the 1/2 cent sales tax approved in fiscal year 2019.
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.



County Annual Budget-Statutory Guidance

F.S.S.	Action
Title XI, Chapter 129, Section 129.01(1)	A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1).
Section 129.03(1)	Property Appraiser certification by July 1, pursuant to s. 200.065.
Section 129.03(2)	On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year.
Section 129.03(3)	The county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the next fiscal year, shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.
Section 129.03(3)(a)	The board of county commissioners shall receive and examine the tentative budget for each fund and, subject to the notice and hearing requirements of s. 200.065, shall require such changes to be made as it deems necessary, provided the budget remains in balance.
Section 129.03(3)(b)	The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county, or by posting at the courthouse door if there is no such newspaper, and the advertisement must appear adjacent to the advertisement required pursuant to s. 200.065.
Section 129.03(3)(c)	The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065.
Section 195.087(1)(a)	On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser s office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request, as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.
Section 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).
Section 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.
Section 196.151	Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants.
Section 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.
Section 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.
Section 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.
Section 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.
Section 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.

Florida Statute	Action
Section 200.065(2)(c)	Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget. During hearing (1) Amend the tentative budget as deemed appropriate. (2) Adopt the amended tentative budget. (3) Recomputed proposed millage and publicly announce percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate.
Section 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 not 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.
Section 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.
Section 200.065(4)	Board will certify by resolution to the Property Appraiser what actions were taken in the final hearing.
Section 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)
Section 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 RATES

RECOMMENDED BUDGET / OKALOOSA COUNTY

Millage Rates

County-Wide Gross Taxable Value	\$ 31,540,026,542	
Unincorporated MSTU Gross Taxable Value	\$ 14,316,353,795	
Current Millage Rate	\$ 3.8308	per \$1000
Proposed Millage Rate	\$ 3.8308	per \$1000
Rolled-Back Rate (County-Wide)	\$ 3.7942	per \$1000
Rolled-Back Rate (Aggregate)	\$ 3.9292	per \$1000
Prior Year Maximum Millage Limitation	TBD	per \$1000
Proposed Tentative Rate	\$ 3.8308	per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes		per \$1000
Approved Millage Rate		per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	3.8075	per \$1000	\$ 114,085,530
County Public Health Unit	0.0233		\$ 696,827
Capital Outlay	-		\$ -
Total County-Wide Millage	3.8308	per \$1000	
Total County-Wide Taxes			\$ 114,782,357

Non County-Wide

County Transportation Trust Fund	0.1135	per \$1000	\$ 1,543,661
Unincorporated Municipal Service Taxing Unit (MSTU)	0.1745		\$ 2,373,294
Total MSTU Millage	0.2880		
Total MSTU Taxes			\$ 3,916,955
Aggregate Millage Rate	3.9615	per \$1000	
Total County & Non County-Wide Taxes			\$ 118,699,312

Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	\$ 3.6746	per \$1000	\$ 107,375,686
County Public Health Unit	\$ 0.0229		\$ 669,420
Capital Outlay	\$ 0.1333		\$ 3,893,790
Totals - Prior Year	\$ 3.8308	per \$1000	\$ 111,938,896

County Transportation Trust Fund	0.1135		\$ 1,502,733
Unincorporated Municipal Service Taxing Unit (MSTU)	0.1745		\$ 2,310,370
Total MSTU Millage	0.2880		\$ 3,813,103

Total County & Non County-Wide Taxes Prior Year			\$ 115,752,000
--	--	--	-----------------------

RECOMMENDED BUDGET

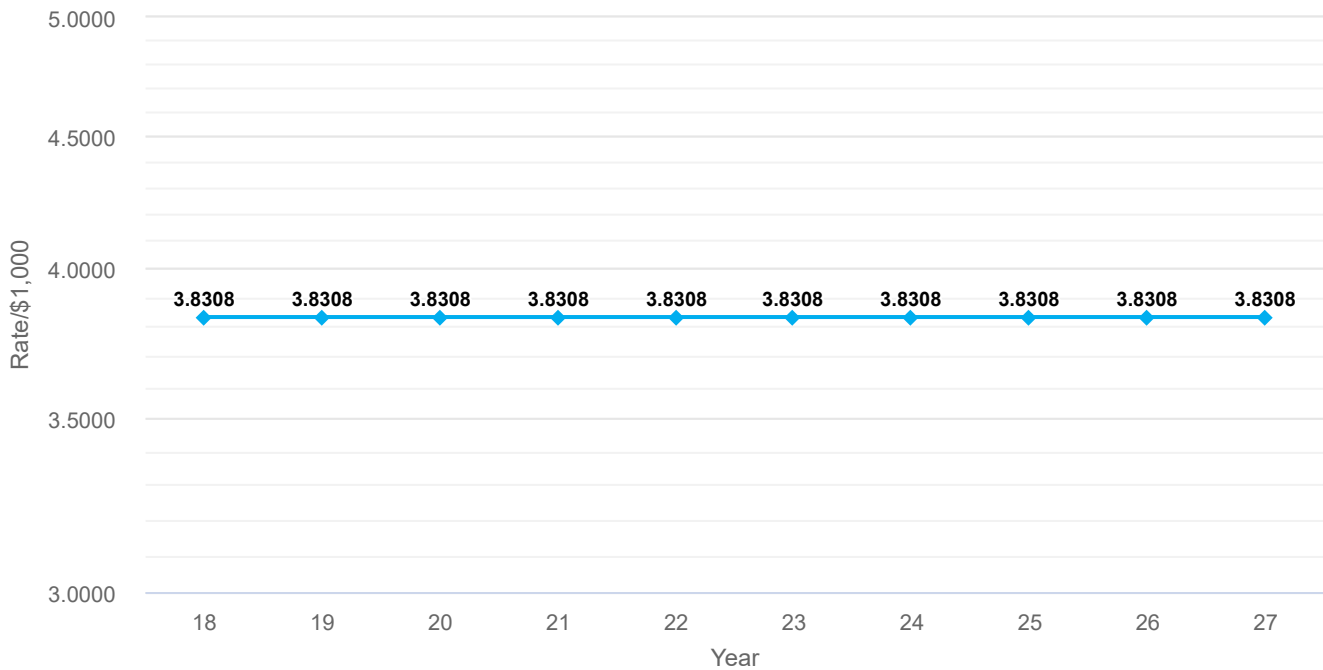
County-Wide Millage - Last Ten Years

FUND	FY18	FY19	FY20	FY21	FY22
General	3.7494	3.7214	3.7244	3.7422	3.7122
County Public Health Unit	0.0376	0.0353	0.0334	0.0313	0.0296
Capital Outlay Construction Fund	0.0438	-	0.0358	0.0573	0.0890
Emergency Medical Services Enterprise	-	0.0741	0.0372	-	-
Total County-Wide Levy	3.8308	3.8308	3.8308	3.8308	3.8308
County Transportation Trust Fund	-	-	-	0.1190	0.1119
Unincorporated MSTU	0.2990	0.2990	0.2990	0.1800	0.1871
Total	0.2990	0.2990	0.2990	0.2990	0.2990
Aggregate Millage Rate	3.9714	3.9710	3.9704	3.9708	3.9704

FUND	FY23	FY24	FY25	FY26	FY27
General	3.6394	3.6649	3.6629	3.6746	3.8075
County Public Health Unit	0.0287	0.0256	0.0239	0.0229	0.0233
Capital Outlay Construction Fund	0.1626	0.1403	0.1440	0.1333	-
Total County-Wide Levy	3.8308	3.8308	3.8308	3.8308	3.8308
County Transportation Trust Fund	0.1119	0.1190	0.1190	0.1135	0.1135
Unincorporated MSTU	0.1871	0.1800	0.1800	0.1745	0.1745
Total	0.2990	0.2990	0.2990	0.2880	0.2880
Aggregate Millage Rate	3.9704	3.9681	3.9671	3.9613	3.9615

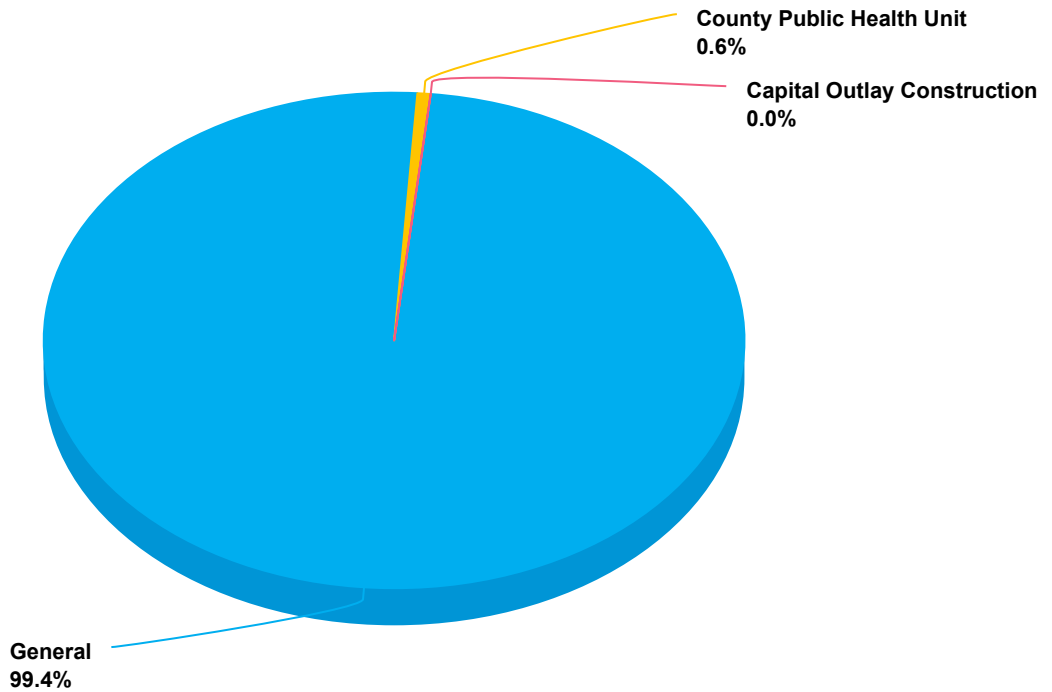
County-Wide Millage

Last Ten Years



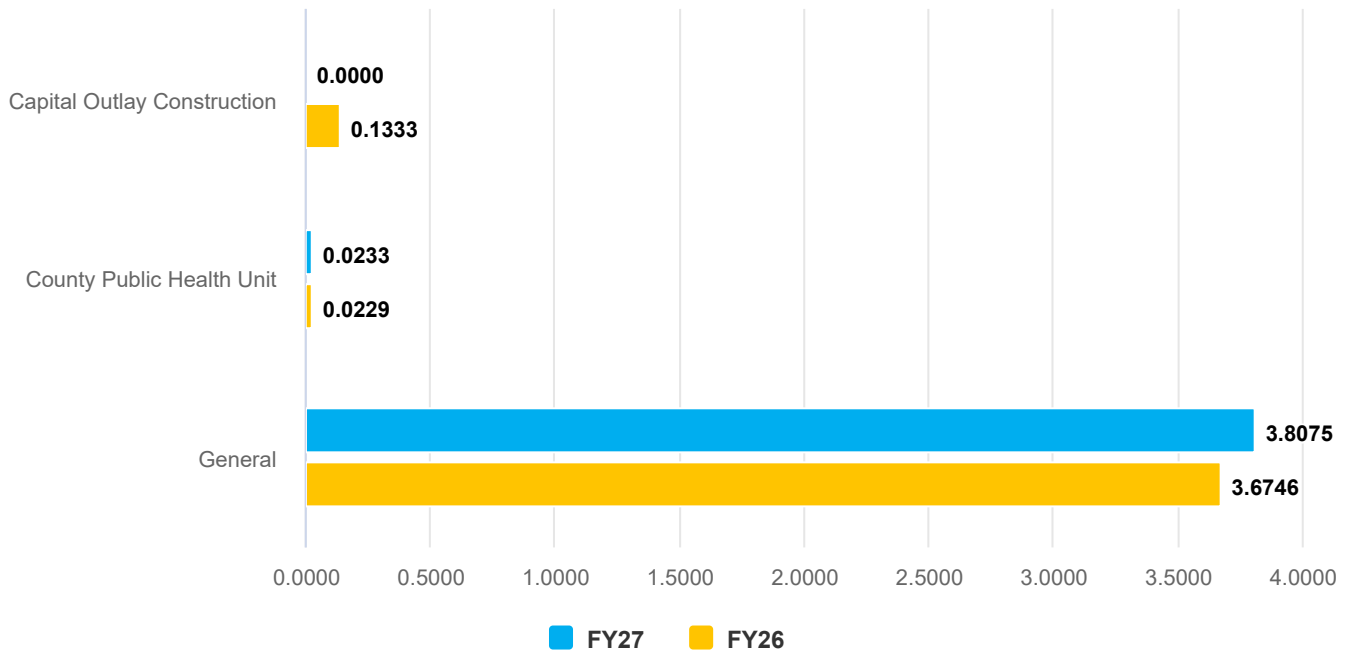
Millage Percentage by Fund

Fiscal Year 2027



Millage Comparison

FY26 vs. FY27



RECOMMENDED BUDGET

Property Value - Last Ten Years

Year	Final Valuation	Millage		Taxes	Total Budget
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
2022	\$ 21,051,429,787	3.8308	(1)	\$ 77,418,064	\$ 511,309,215
2023	\$ 24,083,857,768	3.8308	(3)	\$ 87,647,420	\$ 561,367,758
2024	\$ 26,970,294,528	3.8308	(3)	\$ 98,151,914	\$ 626,413,568
2025	\$ 28,981,377,498	3.8308	(3)	\$ 105,470,768	\$ 648,334,971
2026	\$ 30,758,697,118	3.8308	(3)	\$ 111,938,896	\$ 687,249,428
2027	\$ 31,540,026,542	3.8308	(3)	\$ 114,782,357	\$ 768,989,213

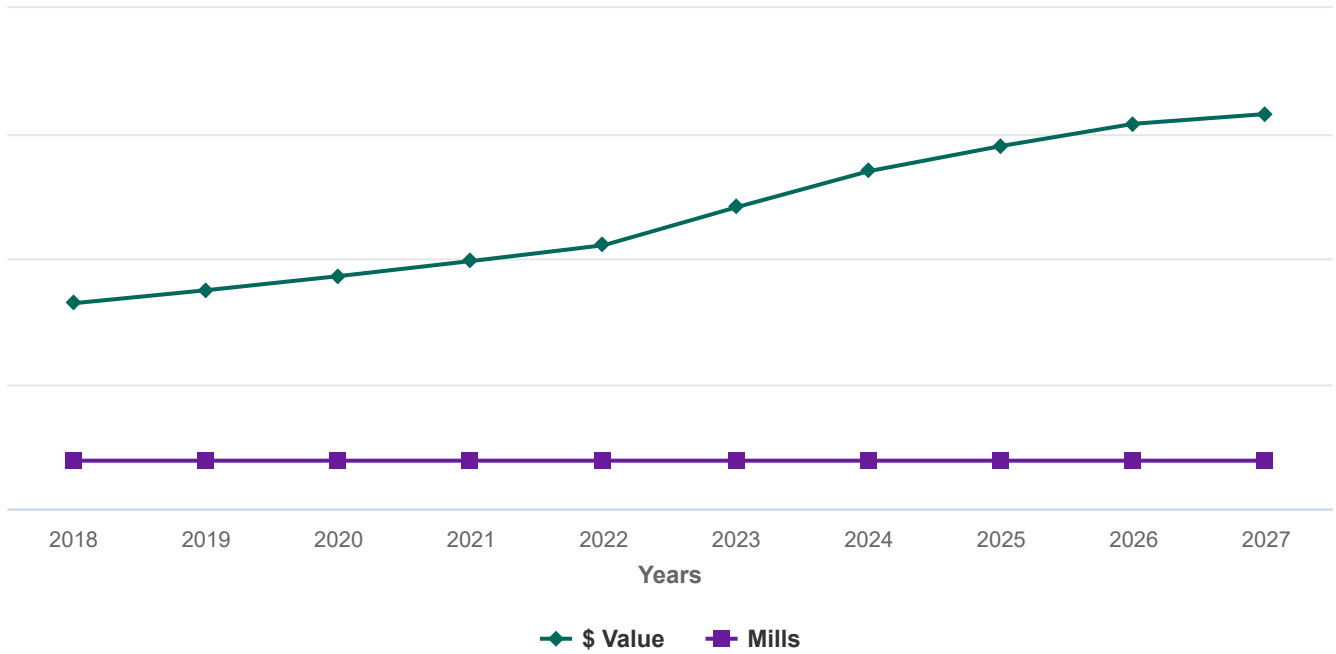
(1) Taxes at 96.0%

(2) Taxes at 96.5%

(3) Taxes at 95.0%

Trend Comparison

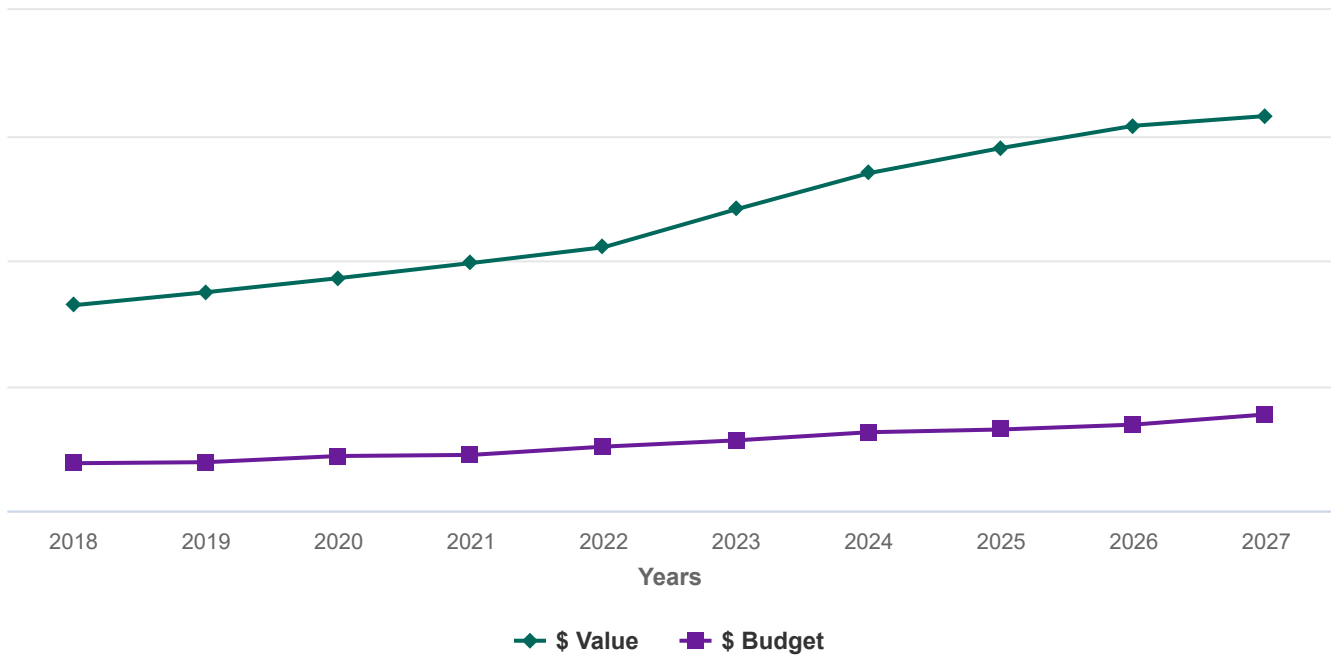
Value vs. Millage



Year	Value	Mills
2018	16.4138	3.8308
2019	17.4536	3.8308
2020	18.5816	3.8308
2021	19.7871	3.8308
2022	21.0514	3.8308
2023	24.0839	3.8308
2024	26.9703	3.8308
2025	28.9814	3.8308
2026	30.7587	3.8308
2027	31.5400	3.8308

Trend Comparison

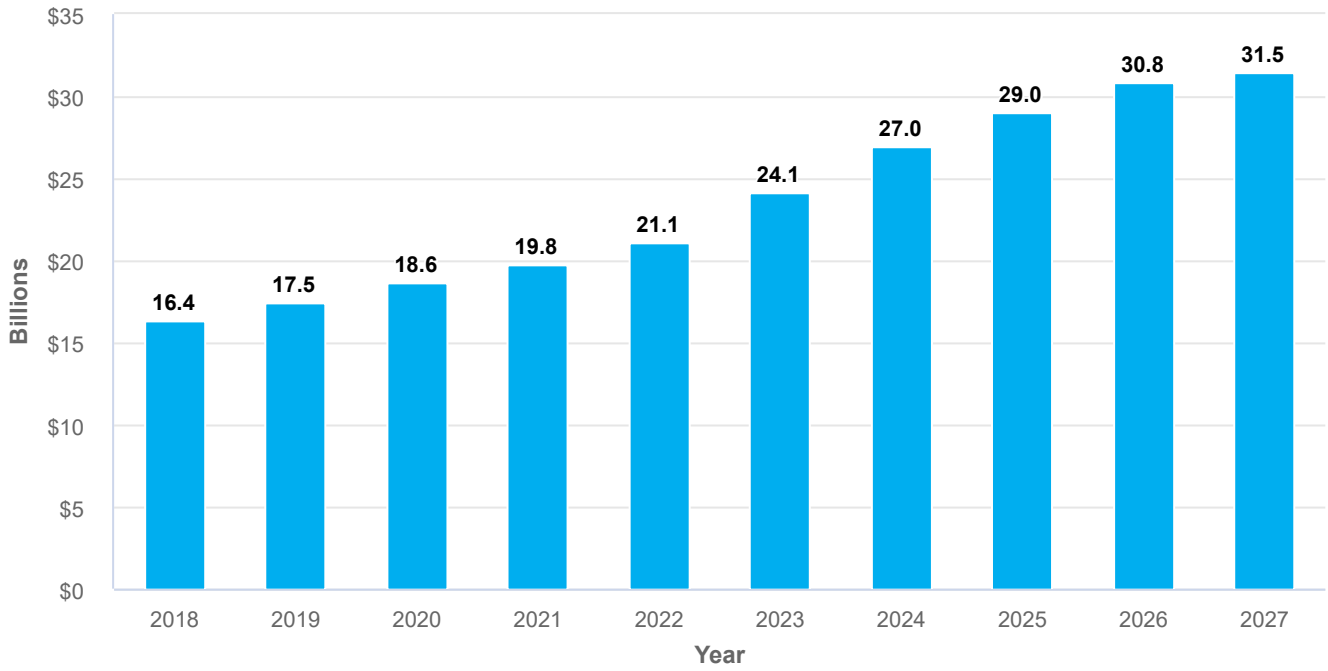
Value vs. Budget



Year	Value	Budget
2018	16.4138	3.7872
2019	17.4536	3.8700
2020	18.5816	4.3636
2021	19.7871	4.4514
2022	21.0514	5.1131
2023	24.0839	5.6136
2024	26.9703	6.2641
2025	28.9814	6.4833
2026	30.7587	6.8725
2027	31.5400	7.6899

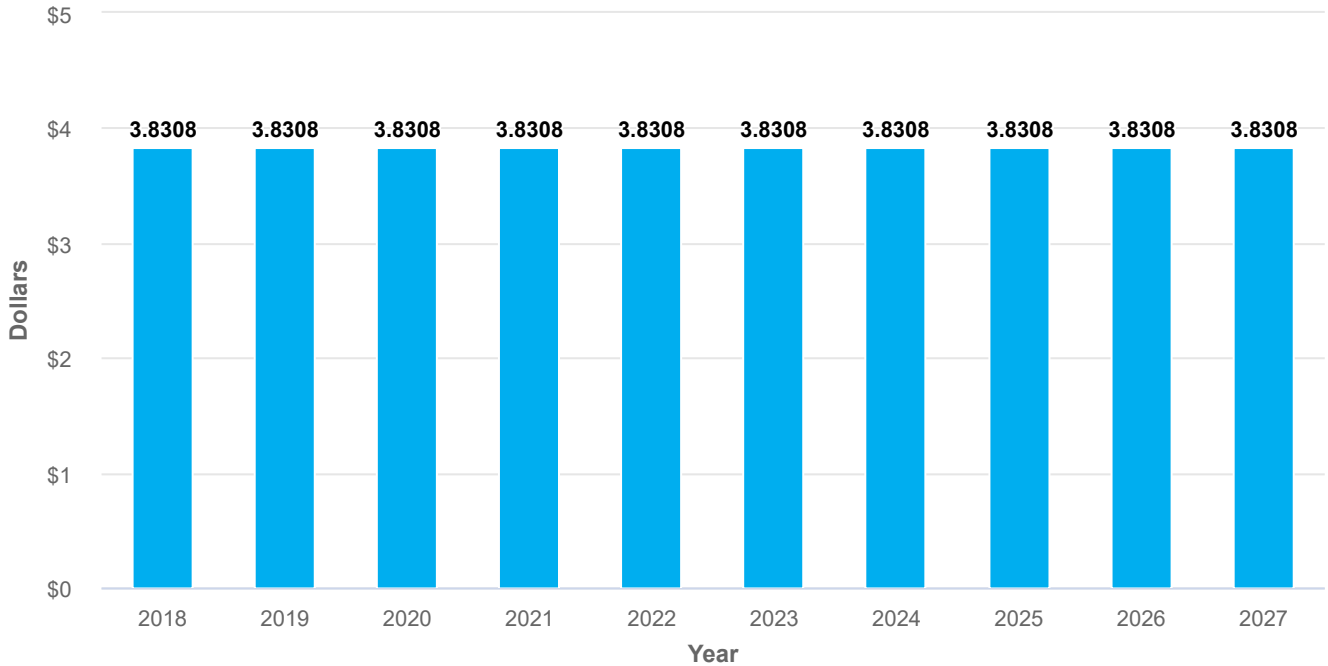
Property Valuation

Last Ten Years



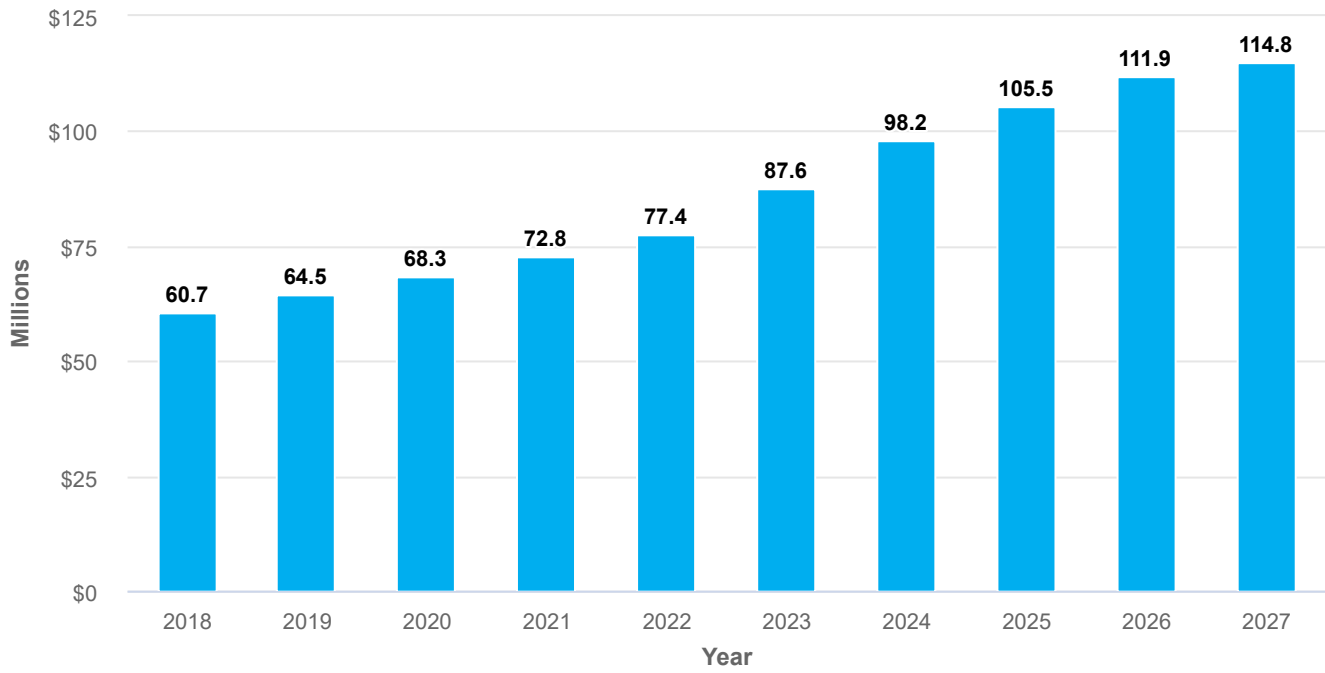
Millage Rate

Last Ten Years



Property Taxes

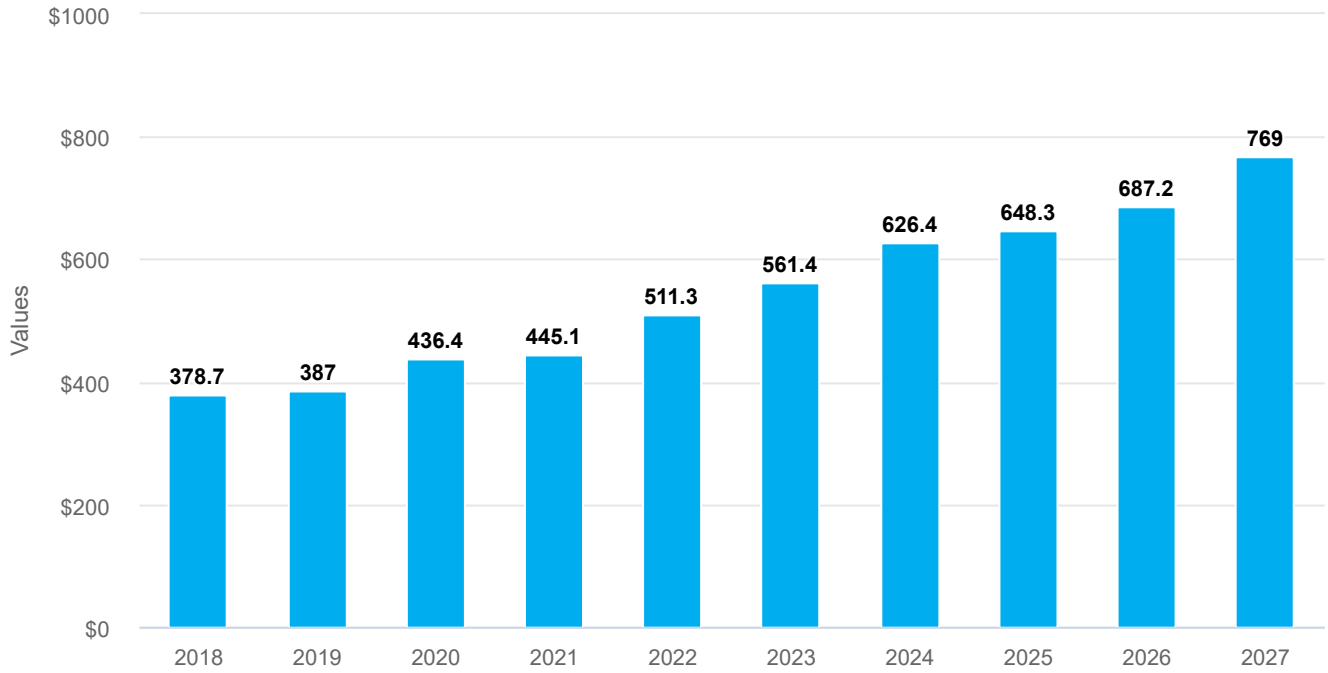
Last Ten Years




Year	Taxes
2018	\$ 60,677,128
2019	\$ 64,520,935
2020	\$ 68,335,163
2021	\$ 72,768,374
2022	\$ 77,418,064
2023	\$ 87,647,420
2024	\$ 98,151,914
2025	\$ 105,470,768
2026	\$ 111,938,896
2027	\$ 114,782,357

Total Budget

Last Ten Years



Year	Budget
2018	\$ 378,716,046
2019	\$ 387,003,866
2020	\$ 436,361,042
2021	\$ 445,144,280
2022	\$ 511,309,215
2023	\$ 561,367,758
2024	\$ 626,413,568
2025	\$ 648,334,971
2026	\$ 687,249,428
2027	\$ 768,989,213



SSGT BENJAMIN M. HAAG
SSGT ROBERT E. LAWSON
MSGT VIK L. MAHARAJ

HUMAN RESOURCES SUMMARY

RECOMMENDED BUDGET / OKALOOSA COUNTY

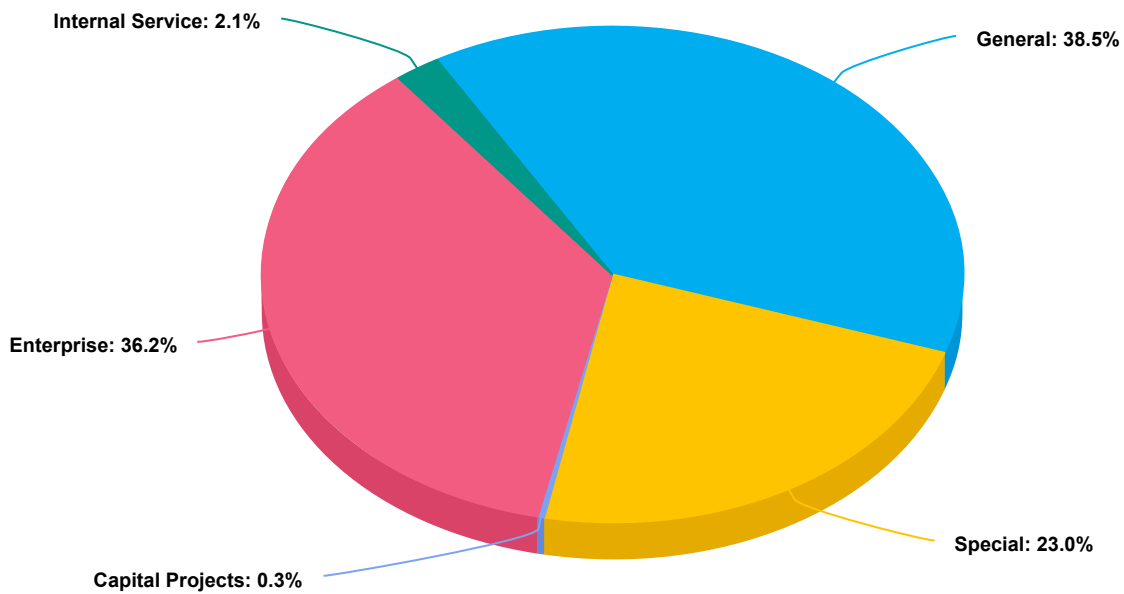
Human Resources Summary

Fund	Title	FY24	FY25	FY26	FY27	+/-
001	Board of County Commissioners	10	10	10	10	-
	County Administrator	8	10	10	10	-
	Purchasing	8	8	8	8	-
	Human Resources	11	11	11	11	-
	Office of Management & Budget	3	3	3	3	-
	Growth Management	16	12	13	13	-
	Information Technology	38	42	44	44	-
	Facility Maintenance	57	62	64	66	2
	Housing	-	3	3	3	-
	Emergency Management	4	4	4	4	-
	Code Enforcement	7	7	7	7	-
	Beach Safety	28	28	28	28	-
	Beach Park Ranger	2	2	2	3	1
	Corrections	141	148	148	154	6
	Agriculture Extension	10	10	10	10	-
	Grants Administration	4	5	5	5	-
	Community Transit	9	9	9	9	-
	Veterans Services	4	4	5	5	-
	Mosquito Control	9	10	10	10	-
	Public Health - Animal Control	-	-	7	7	-
	Library Cooperative	1	2	2	2	-
	Tourist District Parks	11	15	19	21	2
	Pretrial Services	7	7	7	7	-
	Drug Court/Mental Health - Grant	4	4	4	4	-
	FDLIS Cooperative - Grant	1	-	-	-	-
	General Fund	393	416	433	444	11
101	Engineering & Administration	24	24	30	30	-
	Road Maintenance	60	63	63	64	1
	Traffic Signal Maintenance	6	6	6	6	-
	Stormwater Management	11	11	11	11	-
	Road Construction	26	26	20	20	-
	Traffic Planner - Grant	2	2	2	2	-
104	5th TDT-Tourism Promotion	29	37	39	40	1
	3rd TDT-C.C. Administration	27	30	30	30	-
	Tourism Venues	1	6	10	10	-
114	Dorcas Fire District	-	-	2	2	-
115	Unincorporated County Parks	16	18	32	33	1
119	Prisoner Benefit	5	5	5	5	-
120	Judicial Innovations	3	3	3	3	-
	Law Library	1	1	1	1	-
	Teen Court	2	2	2	2	-
124	Choctaw Bay Estuary	2	2	2	2	-
126	EMS Opioid Settlement	-	2	2	4	2
	Special Revenue Funds	215	238	262	265	3
303	Infrastructure Surtax Fund	3	3	3	3	-
	Capital Project Funds	3	3	3	3	-
411	Water & Sewer-Operating	152	157	159	160	1
421	Airport Administration	13	13	13	13	-
	Airport-Operating	22	22	22	22	-
	Airport Operation Center	14	14	14	14	-

Human Resources Summary

Fund	Title	FY24	FY25	FY26	FY27	+/-
430	Solid Waste	17	17	18	18	-
441	Inspection	25	26	26	27	1
450	Emergency Medical Services	157	161	163	163	-
	Enterprise Funds	400	410	415	417	2
501	Risk Management	6	6	6	6	-
502	Fleet Operations	19	18	18	18	-
	Internal Service Funds	25	24	24	24	-
	GRAND TOTAL	1,036	1,091	1,137	1,153	16
		FY24	FY25	FY26	FY27	
	Elected Officials	5	5	5	5	-
	Full-time	938	989	1,031	1,047	16
	Part-time	12	16	18	18	-
	Relief	81	81	83	83	-
	Total	1,036	1,091	1,137	1,153	16

Positions by Major Fund





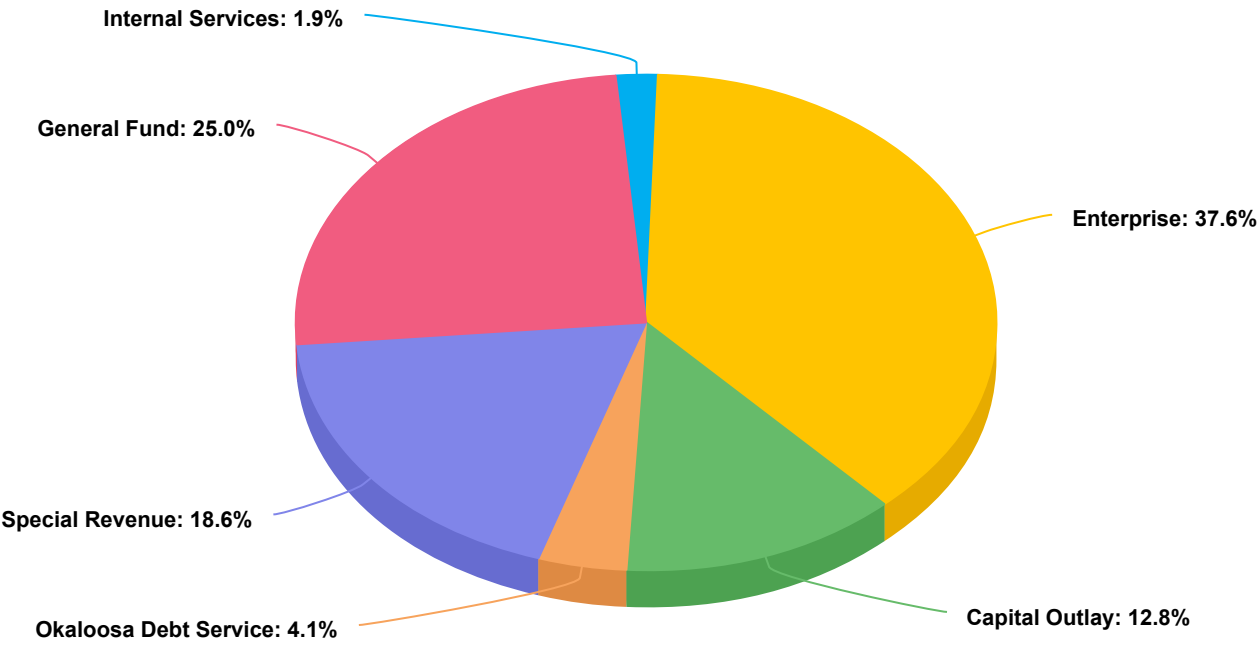
SUMMARY OF BALANCES REVENUES & EXPENDITURES

RECOMMENDED BUDGET / OKALOOSA COUNTY

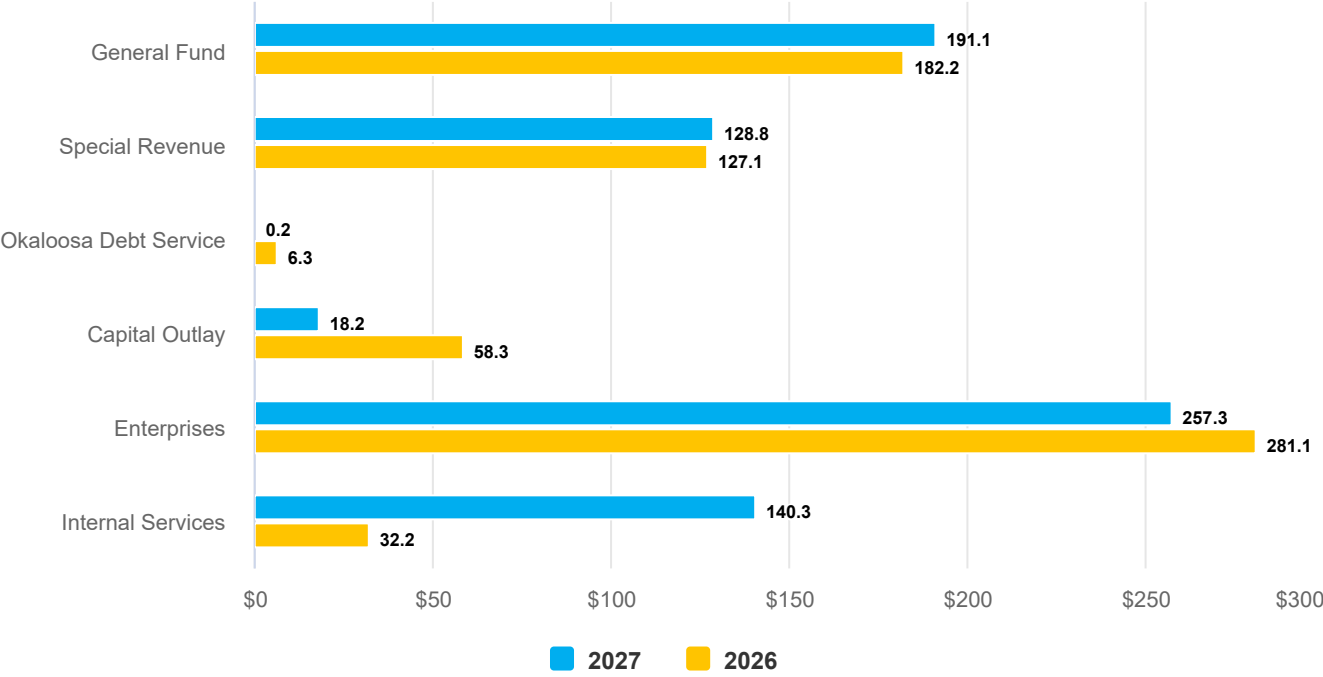
Summary of Balances Revenues and Expenditures

Fund	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
001	General Fund	\$ 176,391,331	\$ 182,246,306	\$ 191,144,635	\$ 8,898,329	4.9%
101	County Transportation Trust Fund	\$ 16,509,332	\$ 16,274,280	\$ 16,855,174	\$ 580,894	3.6%
104	Tourist Development Fund	\$ 87,467,874	\$ 94,835,974	\$ 93,058,463	\$ (1,777,511)	(1.9%)
105	Natural Disaster Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	(0.00%)
106	Local Housing Assistance Trust Fund	\$ 368,484	\$ 397,955	\$ 204,344	\$ (193,611)	(48.7%)
108	E-911 Operations Fund	\$ 1,331,337	\$ 1,794,183	\$ 2,211,329	\$ 417,146	23.2%
109	Radio Communications Fund	\$ 200,174	\$ 338,754	\$ 578,627	\$ 239,873	70.8%
110	Law Enforcement Trust Fund	\$ 106,950	\$ 74,071	\$ 28,467	\$ (45,604)	(61.6%)
111	Police Academy Fund	\$ 124,461	\$ 125,452	\$ 143,698	\$ 18,246	14.5%
112	County Public Health Fund	\$ 661,827	\$ 669,420	\$ 700,827	\$ 31,407	4.69%
113	M.S.B.U. Fund	\$ 1,238,928	\$ 1,428,606	\$ 1,572,359	\$ 143,753	10.1%
114	Dorcas Fire	\$ 0.00	\$ 675,000	\$ 1,073,860	\$ 398,860	0%
115	Unincorporated County Parks Fund	\$ 5,412,352	\$ 5,291,769	\$ 5,591,615	\$ 299,846	5.7%
118	Local Provider Plan Fund	\$ 0.00	\$ 0.00	\$ 1,533,185	\$ 1,533,185	0%
119	Prisoner Benefit Fund	\$ 3,084,362	\$ 2,357,465	\$ 2,478,674	\$ 121,209	5.1%
120	Additional Court Cost Fund	\$ 2,115,606	\$ 2,089,916	\$ 2,214,754	\$ 124,838	6.0%
121	Drug Abuse Trust Fund	\$ 137,741	\$ 163,214	\$ 179,275	\$ 16,061	9.8%
122	Domestic Violence Trust Fund	\$ 33,440	\$ 38,584	\$ 31,576	\$ (7,008)	(18.16%)
123	Traffic Education Fund	\$ 104,731	\$ 235,082	\$ 274,165	\$ 39,083	16.6%
124	Choctaw Bay Estuary	\$ 225,180	\$ 225,161	\$ 224,364	\$ (797)	(0.4%)
125	Fiber Optic Cable Fund	\$ 1,541,143	\$ 6,348,941	\$ 5,870,285	\$ (478,656)	(7.5%)
126	Opioid Abatement Fund	\$ 0.00	\$ 0.00	\$ 396,292	\$ 396,292	0%
201	Okaloosa Debt Service Fund	\$ 9,013,674	\$ 8,999,747	\$ 11,981,502	\$ 2,981,755	33.1%
301	Capital Outlay Construction Trust Fund	\$ 25,926,902	\$ 21,815,066	\$ 31,145,675	\$ 9,330,609	42.8%
302	Road/Bridge Construction Fund	\$ 20,389,737	\$ 27,448,260	\$ 27,603,559	\$ 155,299	0.6%
303	Infrastructure Surtax Fund	\$ 62,862,216	\$ 76,837,947	\$ 69,743,891	\$ (7,094,056)	(9.2%)
304	Transportation Fund	\$ 0.00	\$ 0.00	\$ 422,767	\$ 422,767	0%
411	Water & Sewer Enterprise Fund	\$ 91,989,321	\$ 94,133,284	\$ 128,355,653	\$ 34,222,369	36.4%
421	Airport Enterprise Fund	\$ 74,738,234	\$ 73,167,613	\$ 98,219,306	\$ 25,051,693	34.2%
430	Solid Waste Enterprise Fund	\$ 25,773,580	\$ 27,727,092	\$ 32,619,115	\$ 4,892,023	17.6%
441	Inspection Enterprise Fund	\$ 8,276,340	\$ 9,236,869	\$ 9,424,417	\$ 187,548	2.0%
450	Emergency Medical Service Enterprise Fund	\$ 16,513,402	\$ 17,529,423	\$ 18,313,444	\$ 784,021	4.5%
501	Self Insurance Fund	\$ 9,244,777	\$ 8,088,974	\$ 8,095,811	\$ 6,837	0.1%
502	Garage Services Fund	\$ 6,501,535	\$ 6,605,020	\$ 6,648,105	\$ 43,085	0.7%
TOTAL		<u>\$ 648,334,971</u>	<u>\$ 687,249,428</u>	<u>\$ 768,989,213</u>	<u>\$ 81,739,785</u>	<u>11.9%</u>

Budget by Major Funds



FY26 vs. FY27 Total Budget







REVENUE DEPARTMENT BUDGETS

RECOMMENDED BUDGET / OKALOOSA COUNTY

Revenue Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
001	0100R	General Revenue	\$ 166,557,474	\$ 175,784,507	\$ 179,630,906	\$ 3,846,399	2.2%
	0103R	Purchasing	\$ 50,000	\$ 75,000	\$ 50,000	\$ (25,000)	(33.3%)
	0108R	Planning	\$ 108,100	\$ 98,100	\$ 67,600	\$ (30,500)	(31.1%)
	0111R	Information Systems	\$ 138,029	\$ 138,908	\$ 76,729	\$ (62,179)	(44.8%)
	0112R	Facilities Maintenance	\$ 45,300	\$ 34,000	\$ 47,900	\$ 13,900	40.9%
	0124R	Code Enforcement	\$ 144,865	\$ 130,865	\$ 127,365	\$ (3,500)	(2.7%)
	0125R	Beach Safety	\$ 820,613	\$ 937,152	\$ 1,043,261	\$ 106,109	11.3%
	0126R	Corrections	\$ 696,950	\$ 608,710	\$ 575,120	\$ (33,590)	(5.5%)
	0127R	Medical Examiner	\$ 45,000	\$ 40,000	\$ 40,000	\$ 0.00	0.0%
	0128R	Beach Park Rangers	\$ 0.00	\$ 169,445	\$ 0.00	\$ (169,445)	(100.0%)
	0130R	Agriculture Extension	\$ 100	\$ 100	\$ 0.00	\$ (100)	(100.0%)
	0170R	County Parks	\$ 95,100	\$ 144,500	\$ 146,000	\$ 1,500	1.0%
	0175R	Tourist District Parks	\$ 2,773,907	\$ 2,816,237	\$ 3,310,290	\$ 494,053	17.5%
	0183R	Sheriff	\$ 4,885,893	\$ 985,376	\$ 5,869,709	\$ 4,884,333	495.7%
	0610R	Pretrial Services	\$ 30,000	\$ 36,500	\$ 0.00	\$ (36,500)	(100.0%)
	702561R	FDCF MH & DCCM	\$ 0.00	\$ 246,906	\$ 159,755	\$ (87,151)	(35.3%)
		TOTAL	\$ 176,391,331	\$ 182,246,306	\$ 191,144,635	\$ 8,898,329	4.9%
101	1001R	Engineering & Administration	\$ 2,820,459	\$ 3,195,484	\$ 3,386,148	\$ 190,664	6.0%
	1002R	Road Maintenance	\$ 6,213,305	\$ 6,304,503	\$ 6,727,684	\$ 423,181	6.7%
	1003R	Traffic Signal Maintenance	\$ 1,578,529	\$ 1,318,273	\$ 1,256,107	\$ (62,166)	(4.7%)
	1004R	Stormwater Management	\$ 3,073,188	\$ 3,082,726	\$ 3,101,485	\$ 18,759	0.6%
	1005R	Road Construction	\$ 2,571,397	\$ 2,103,347	\$ 2,105,080	\$ 1,733	0.1%
	712040R	DOT Traffic Signalization (20)	\$ 28,401	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	712440R	FDOT Comp Traffic Signal (O)	\$ 224,053	\$ 269,947	\$ 278,670	\$ 8,723	3.2%
		TOTAL	\$ 16,509,332	\$ 16,274,280	\$ 16,855,174	\$ 580,894	3.6%
104	1151R	5th TDT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1152R	2nd TDT	\$ 3,964,228	\$ 3,964,228	\$ 664,228	\$ (3,300,000)	(83.2%)
	1173R	3rd TDT	\$ 3,704,210	\$ 4,805,320	\$ 4,900,352	\$ 95,032	2.0%
	1175R	1st TDT	\$ 18,467,659	\$ 19,298,460	\$ 14,189,392	\$ (5,109,068)	(26.5%)
	1410R	Okaloosa County Tourism	\$ 50,418,120	\$ 54,701,055	\$ 55,128,793	\$ 427,738	0.8%
	1411R	City of Cinco Bayou	\$ 133,694	\$ 433,236	\$ 375,617	\$ (57,619)	(13.3%)
	1412R	City of Crestview	\$ 1,179,328	\$ 1,821,730	\$ 2,936,313	\$ 1,114,583	61.2%
	1413R	City of Destin	\$ 4,743,361	\$ 4,799,235	\$ 6,452,086	\$ 1,652,851	34.4%
	1414R	City of Ft Walton Beach	\$ 2,043,602	\$ 2,197,499	\$ 2,732,112	\$ 534,613	24.3%
	1415R	City of Laurel Hill	\$ 160,897	\$ 216,618	\$ 262,811	\$ 46,193	21.3%
	1416R	City of Mary Esther	\$ 319,813	\$ 633,956	\$ 776,818	\$ 142,862	22.5%
	1417R	City of Niceville	\$ 1,605,699	\$ 635,649	\$ 2,628,086	\$ 1,992,437	313.4%
	1418R	City of Shalimar	\$ 169,979	\$ 253,505	\$ 322,791	\$ 69,286	27.3%
	1419R	City of Valparaiso	\$ 397,184	\$ 536,543	\$ 652,019	\$ 115,476	21.5%
	1420R	Tourism Venues	\$ 160,100	\$ 538,940	\$ 1,037,045	\$ 498,105	92.4%
		TOTAL	\$ 87,467,874	\$ 94,835,974	\$ 93,058,463	\$ (1,777,511)	(1.9%)
105	1200R	Natural Disaster	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	0.0%
		TOTAL	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	0.0%
106	1351R	Local Housing Assistance Trust Fund	\$ 368,484	\$ 0.00	\$ 204,344	\$ 204,344	0.0%
	70050R	FDEO N.S. Program	\$ 0.00	\$ 397,955	\$ 0.00	\$ (397,955)	(100.0%)
		TOTAL	\$ 368,484	\$ 397,955	\$ 204,344	\$ (193,611)	(48.7%)

Revenue Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
108	1401R	9-1-1 Coordinator	\$ 1,331,337	\$ 1,794,183	\$ 2,211,329	\$ 417,146	23.2%
		TOTAL	\$ 1,331,337	\$ 1,794,183	\$ 2,211,329	\$ 417,146	23.2%
109	1021R	Radio Communications Program	\$ 200,174	\$ 338,754	\$ 578,627	\$ 239,873	70.8%
		TOTAL	\$ 200,174	\$ 338,754	\$ 578,627	\$ 239,873	70.8%
110	1022R	Law Enforcement Trust	\$ 106,950	\$ 74,071	\$ 28,467	\$ (45,604)	(61.6%)
		TOTAL	\$ 106,950	\$ 74,071	\$ 28,467	\$ (45,604)	(61.6%)
111	1023R	Policy Academy	\$ 124,461	\$ 125,452	\$ 143,698	\$ 18,246	14.5%
		TOTAL	\$ 124,461	\$ 125,452	\$ 143,698	\$ 18,246	14.5%
112	1550R	County Health Department	\$ 661,827	\$ 669,420	\$ 700,827	\$ 31,407	4.7%
		TOTAL	\$ 661,827	\$ 669,420	\$ 700,827	\$ 31,407	4.7%
113	1600R	Unified MSBU	\$ 187,862	\$ 240,258	\$ 306,238	\$ 65,980	27.5%
	1602R	Island Lights MSBU	\$ 395,887	\$ 418,248	\$ 440,852	\$ 22,604	5.4%
	1648R	Lake Clyde MSBU	\$ 0.00	\$ 182	\$ 26,149	\$ 25,967	14267.6%
	1694R	Pines & Triple Lakes MSBU	\$ 33,476	\$ 43,103	\$ 52,683	\$ 9,580	22.2%
	1695R	Bluewater Bay MSTU	\$ 496,273	\$ 572,765	\$ 572,127	\$ (638)	(0.1%)
	1697R	Lake Pippin MSTU	\$ 125,430	\$ 154,050	\$ 174,310	\$ 20,260	13.2%
		TOTAL	\$ 1,238,928	\$ 1,428,606	\$ 1,572,359	\$ 143,753	10.1%
114	1702R	Dorcas Fire District	\$ 0.00	\$ 675,000	\$ 1,073,860	\$ 398,860	59.1%
		TOTAL	\$ 0.00	\$ 675,000	\$ 1,073,860	\$ 398,860	59.1%
115	1750R	Unincorporated County Parks	\$ 5,412,352	\$ 5,291,769	\$ 5,591,615	\$ 299,846	5.7%
		TOTAL	\$ 5,412,352	\$ 5,291,769	\$ 5,591,615	\$ 299,846	5.7%
118	1902R	Local Provider Plan	\$ 0.00	\$ 0.00	\$ 1,533,185	\$ 1,533,185	0.0%
		TOTAL	\$ 0.00	\$ 0.00	\$ 1,533,185	\$ 1,533,185	0.0%
119	1024R	Prisoner Benefit	\$ 3,084,362	\$ 2,357,465	\$ 2,478,674	\$ 121,209	5.1%
		TOTAL	\$ 3,084,362	\$ 2,357,465	\$ 2,478,674	\$ 121,209	5.1%
120	1025R	Judicial Innovations	\$ 408,412	\$ 384,677	\$ 363,177	\$ (21,500)	(5.6%)
	1026R	Legal Aid	\$ 75,000	\$ 75,000	\$ 65,000	\$ (10,000)	(13.3%)
	1027R	Law Library	\$ 88,241	\$ 104,605	\$ 65,800	\$ (38,805)	(37.1%)
	1028R	Teen Court	\$ 97,413	\$ 126,729	\$ 124,543	\$ (2,186)	(1.7%)
	1030R	Court Facilities	\$ 380,000	\$ 380,000	\$ 380,000	\$ 0.00	0.0%
	1035R	Court Information - IT (50)	\$ 501,509	\$ 467,512	\$ 433,653	\$ (33,859)	(7.2%)
	1036R	Public Defender - IT (20)	\$ 227,010	\$ 229,039	\$ 284,462	\$ 55,423	24.2%
	1037R	State Attorney - IT (30)	\$ 337,829	\$ 322,162	\$ 497,927	\$ 175,765	54.6%
	1039R	Cyber Safety	\$ 192	\$ 192	\$ 192	\$ 0.00	0.0%
		TOTAL	\$ 2,115,606	\$ 2,089,916	\$ 2,214,754	\$ 124,838	6.0%
121	1031R	Drug Abuse Trust	\$ 137,741	\$ 163,214	\$ 179,275	\$ 16,061	9.8%
		TOTAL	\$ 137,741	\$ 163,214	\$ 179,275	\$ 16,061	9.8%
122	1032R	Family Mediation	\$ 5,206	\$ 5,206	\$ 5,206	\$ 0.00	0.0%
	1033R	Domestic Violence Trust	\$ 28,234	\$ 33,378	\$ 26,370	\$ (7,008)	(21.0%)

Revenue Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
		TOTAL	\$ 33,440	\$ 38,584	\$ 31,576	\$ (7,008)	(18.2%)
123	1034R	Traffic Education	\$ 104,731	\$ 235,082	\$ 274,165	\$ 39,083	16.6%
		TOTAL	\$ 104,731	\$ 235,082	\$ 274,165	\$ 39,083	16.6%
124	711931R	Choctaw Estuary	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	712030R	TGC Choctaw Program	\$ 225,180	\$ 225,161	\$ 224,364	\$ (797)	(0.4%)
		TOTAL	\$ 225,180	\$ 225,161	\$ 224,364	\$ (797)	(0.4%)
125	1125R	Fiber Optice Network	\$ 1,541,143	\$ 6,348,941	\$ 5,870,285	\$ (478,656)	(7.5%)
		TOTAL	\$ 1,541,143	\$ 6,348,941	\$ 5,870,285	\$ (478,656)	(7.5%)
126	1261R	Fiber Optice Network	\$ 0.00	\$ 0.00	\$ 396,292	\$ 396,292	0.0%
		TOTAL	\$ 0.00	\$ 0.00	\$ 396,292	\$ 396,292	0.0%
201	2100R	Okaloosa Debt Service	\$ 723,640	\$ 721,929	\$ 719,848	\$ (2,081)	(0.3%)
	2109R	Revenue Bond Series 2014	\$ 1,755,275	\$ 1,750,525	\$ 0.00	\$ (1,750,525)	(100.0%)
	2110R	Series 2016 Bonds	\$ 742,675	\$ 742,050	\$ 745,550	\$ 3,500	0.5%
	2111R	Series 2019 Bonds	\$ 2,634,650	\$ 2,627,025	\$ 2,631,775	\$ 4,750	0.2%
	2112R	Shoal River Note	\$ 198,390	\$ 198,630	\$ 198,770	\$ 140	0.1%
	2113R	Sales Surtax Note 2021	\$ 2,959,044	\$ 2,959,588	\$ 2,958,684	\$ (904)	(0.0%)
	2114R	Series 2025A Bond	\$ 0.00	\$ 0.00	\$ 3,028,750	\$ 3,028,750	0.0%
	2115R	Series 2025B Bond	\$ 0.00	\$ 0.00	\$ 1,698,125	\$ 1,698,125	0.0%
		TOTAL	\$ 9,013,674	\$ 8,999,747	\$ 11,981,502	\$ 2,981,755	33.1%
301	3100R	Capital Outlay Construction	\$ 9,750,643	\$ 21,043,499	\$ 16,983,132	\$ (4,060,367)	(19.3%)
	3121R	Capital Outlay - EMS Comm	\$ 15,624,080	\$ 0.00	\$ 13,230,808	\$ 13,230,808	0.0%
	3175R	Capital Outlay Parks	\$ 23,600	\$ 192,635	\$ 347,855	\$ 155,220	80.6%
	3179R	Florida Boating Improvement Program	\$ 528,579	\$ 578,932	\$ 583,880	\$ 4,948	0.9%
		TOTAL	\$ 25,926,902	\$ 21,815,066	\$ 31,145,675	\$ 9,330,609	42.8%
302	3201R	Road/Bridge CGT	\$ 6,137,883	\$ 6,778,230	\$ 7,103,230	\$ 325,000	4.8%
	3202R	Road/Bridge 1 LOGT	\$ 5,281,733	\$ 4,606,448	\$ 4,484,788	\$ (121,660)	(2.6%)
	3204R	R/B Resurfacing	\$ 1,326,767	\$ 1,138,286	\$ 773,748	\$ (364,538)	(32.0%)
	3205R	R/B Special Projects	\$ 4,171,694	\$ 2,001,981	\$ 4,637,056	\$ 2,635,075	131.6%
	3206R	PJ Adams TIF	\$ 3,471,660	\$ 4,115,290	\$ 4,657,894	\$ 542,604	13.2%
	3219R	R/B PJ Adams Bypass	\$ 0.00	\$ 8,808,025	\$ 5,946,843	\$ (2,861,182)	(32.5%)
		TOTAL	\$ 20,389,737	\$ 27,448,260	\$ 27,603,559	\$ 155,299	0.6%
303	3301R	Infrastructure Surtax	\$ 62,862,216	\$ 76,837,947	\$ 69,743,891	\$ (7,094,056)	(9.2%)
		TOTAL	\$ 62,862,216	\$ 76,837,947	\$ 69,743,891	\$ (7,094,056)	(9.2%)
304	3401R	Residential Transportation	\$ 0.00	\$ 0.00	\$ 310,402	\$ 310,402	0.0%
	3402R	Commercial Transportation	\$ 0.00	\$ 0.00	\$ 112,365	\$ 112,365	0.0%
		TOTAL	\$ 0.00	\$ 0.00	\$ 422,767	\$ 422,767	0.0%
411	4100R	Water & Sewer	\$ 91,989,321	\$ 94,133,284	\$ 128,355,653	\$ 34,222,369	36.4%
		TOTAL	\$ 91,989,321	\$ 94,133,284	\$ 128,355,653	\$ 34,222,369	36.4%
421	4200R	Airport Revenue	\$ 25,976,000	\$ 26,400,000	\$ 37,300,000	\$ 10,900,000	41.3%
	4201R	Destin - FWB Airport	\$ 20,880,288	\$ 24,000,123	\$ 23,859,891	\$ (140,232)	(0.6%)

Revenue Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
	4206R	Concourse C Revenue	\$ 1,676,408	\$ 1,749,408	\$ 2,028,208	\$ 278,800	15.9%
	4210R	Destin Airport	\$ 1,086,200	\$ 1,204,590	\$ 1,166,700	\$ (37,890)	(3.1%)
	4220R	Bob Sikes Airport	\$ 988,600	\$ 1,065,880	\$ 1,112,095	\$ 46,215	4.3%
	4255R	P.F.C.	\$ 8,260,963	\$ 7,557,000	\$ 9,633,471	\$ 2,076,471	27.5%
	4256R	C.F.C.	\$ 15,869,775	\$ 11,190,612	\$ 23,118,941	\$ 11,928,329	106.6%
		TOTAL	\$ 74,738,234	\$ 73,167,613	\$ 98,219,306	\$ 25,051,693	34.2%
430	4300R	Solid Waste	\$ 25,773,580	\$ 27,727,092	\$ 32,619,115	\$ 4,892,023	17.6%
		TOTAL	\$ 25,773,580	\$ 27,727,092	\$ 32,619,115	\$ 4,892,023	17.6%
441	4400R	Inspections	\$ 8,276,340	\$ 9,236,869	\$ 9,424,417	\$ 187,548	2.0%
		TOTAL	\$ 8,276,340	\$ 9,236,869	\$ 9,424,417	\$ 187,548	2.0%
450	4500R	Emergency Medical Service	\$ 16,513,402	\$ 17,529,423	\$ 18,313,444	\$ 784,021	4.5%
		TOTAL	\$ 16,513,402	\$ 17,529,423	\$ 18,313,444	\$ 784,021	4.5%
501	5100R	Self Insurance	\$ 9,169,777	\$ 8,013,974	\$ 3,405,050	\$ (4,608,924)	(57.5%)
	5103R	Health Programs	\$ 75,000	\$ 75,000	\$ 4,690,761	\$ 4,615,761	6154.3%
		TOTAL	\$ 9,244,777	\$ 8,088,974	\$ 8,095,811	\$ 6,837	0.1%
502	5200R	Garage Services	\$ 6,501,535	\$ 3,772,758	\$ 3,836,411	\$ 63,653	1.7%
	5201R	Fleet Fuel	\$ 0.00	\$ 2,832,262	\$ 2,811,694	\$ (20,568)	(0.7%)
		TOTAL	\$ 6,501,535	\$ 6,605,020	\$ 6,648,105	\$ 43,085	0.7%
		GRAND TOTAL	\$ 648,334,971	\$ 687,249,428	\$ 768,989,213	\$ 81,739,785	11.9%



RECOMMENDED BUDGET / OKALOOSA COUNTY

EXPENDITURE DEPARTMENT BUDGETS



Expenditure Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
001	0101	Board of County Commissioners	\$ 1,374,120	\$ 1,356,011	\$ 1,374,596	\$ 18,585	1.4%
	0102	County Administrator	\$ 1,272,445	\$ 1,466,524	\$ 1,527,657	\$ 61,133	4.2%
	0103	Purchasing	\$ 668,910	\$ 680,553	\$ 753,030	\$ 72,477	10.6%
	0104	Human Resources	\$ 920,074	\$ 942,564	\$ 937,935	\$ (4,629)	(0.5%)
	0105	Office of Management & Budget	\$ 414,725	\$ 448,438	\$ 462,121	\$ 13,683	3.1%
	0107	Legal Services	\$ 620,000	\$ 620,000	\$ 678,000	\$ 58,000	9.4%
	0108	Planning	\$ 1,561,838	\$ 1,434,495	\$ 1,324,848	\$ (109,647)	(7.6%)
	0109	General Services-Planning	\$ 25,000	\$ 25,000	\$ 26,786	\$ 1,786	7.1%
	0111	Information Technology	\$ 5,813,801	\$ 6,274,707	\$ 6,150,870	\$ (123,837)	(2.0%)
	01115	Telecommunications	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	0112	Facilities Maintenance	\$ 6,613,605	\$ 6,897,543	\$ 8,076,622	\$ 1,179,079	17.1%
	0114	General Services-Other	\$ 3,385,310	\$ 3,457,565	\$ 3,246,618	\$ (210,947)	(6.1%)
	0115	Property Appraiser Operating	\$ 77,000	\$ 77,000	\$ 77,000	\$ 0.00	0.0%
	0116	Tax Collector Operating	\$ 5,661,500	\$ 5,841,670	\$ 5,963,600	\$ 121,930	2.1%
	0117	Housing Department	\$ 0.00	\$ 306,749	\$ 308,135	\$ 1,386	0.5%
	0120	General Services-Fire Control	\$ 39,003	\$ 35,477	\$ 35,477	\$ 0.00	0.0%
	0121	Emergency Management	\$ 528,229	\$ 526,453	\$ 535,083	\$ 8,630	1.6%
	0122	County Warning Point	\$ 669,737	\$ 669,737	\$ 0	\$ (669,737)	(100.0%)
	0124	Code Enforcement	\$ 483,319	\$ 488,159	\$ 475,869	\$ (12,290)	(2.5%)
	0125	Beach Safety	\$ 820,613	\$ 937,152	\$ 1,043,261	\$ 106,109	11.3%
	0126	Corrections	\$ 22,862,748	\$ 22,962,852	\$ 24,726,187	\$ 1,763,335	7.7%
	0127	Medical Examiner	\$ 1,547,830	\$ 1,594,265	\$ 1,688,481	\$ 94,216	5.9%
	0128	Beach Park Rangers	\$ 150,081	\$ 169,881	\$ 254,970	\$ 85,089	50.1%
	0130	Agriculture Extension	\$ 648,608	\$ 683,859	\$ 667,044	\$ (16,815)	(2.5%)
	0131	General Services-Conservation	\$ 70,215	\$ 70,215	\$ 70,215	\$ 0.00	0.0%
	0132	Grant Administration	\$ 546,553	\$ 558,966	\$ 551,553	\$ (7,413)	(1.3%)
	0141	Community Transit	\$ 88,694	\$ 88,694	\$ 519,386	\$ 430,692	485.6%
	0150	General Services-Industry Development	\$ 4,883,670	\$ 5,736,354	\$ 5,341,016	\$ (395,338)	(6.9%)
	0151	Veterans Service	\$ 318,169	\$ 385,558	\$ 385,790	\$ 232	0.1%
	0160	Mosquito Control	\$ 1,043,186	\$ 1,086,196	\$ 1,126,160	\$ 39,964	3.7%
	0161	Public Health	\$ 715,330	\$ 715,330	\$ 950,000	\$ 234,670	32.8%
	0162	Mental Health	\$ 513,000	\$ 513,000	\$ 363,000	\$ (150,000)	(29.2%)
	0163	Human Services	\$ 2,596,356	\$ 2,591,356	\$ 3,078,657	\$ 487,301	18.8%
	0164	Opioid Settlement	\$ 0.00	\$ 193,775	\$ 0	\$ (193,775)	(100.0%)
	0170	County Parks	\$ 586,867	\$ 614,055	\$ 640,475	\$ 26,420	4.3%
	0171	Library Cooperative	\$ 902,674	\$ 932,697	\$ 955,068	\$ 22,371	2.4%
	0175	Tourist District Parks	\$ 2,752,907	\$ 3,178,706	\$ 3,310,290	\$ 131,584	4.1%
	0180	Clerk to the Board of County Commissioners	\$ 2,987,996	\$ 5,025,124	\$ 4,400,243	\$ (624,881)	(12.4%)
	0181	Property Appraiser	\$ 4,611,460	\$ 4,846,023	\$ 4,899,896	\$ 53,873	1.1%
	0183	Sheriff	\$ 67,193,156	\$ 67,104,575	\$ 74,464,355	\$ 7,359,780	11.0%
	0184	Supervisor of Elections	\$ 2,531,684	\$ 2,683,346	\$ 2,619,313	\$ (64,033)	(2.4%)
	0198	Interfund Transfer	\$ 11,672,504	\$ 11,815,496	\$ 6,505,592	\$ (5,309,904)	(44.9%)
	0199	Reserves/Miscellaneous	\$ 15,017,822	\$ 15,003,575	\$ 19,459,523	\$ 4,455,948	29.7%
	0601	State Attorney Office	\$ 101,700	\$ 92,700	\$ 115,700	\$ 23,000	24.8%
	0602	Public Defender Office	\$ 900	\$ 900	\$ 900	\$ 0.00	0.0%
	0603	Court Administration	\$ 17,860	\$ 17,860	\$ 17,860	\$ 0.00	0.0%
	0604	Administration-Circuit Court	\$ 3,200	\$ 3,200	\$ 0.00	\$ (3,200)	(100.0%)
	0610	Pretrial Services Program	\$ 826,577	\$ 844,342	\$ 875,698	\$ 31,356	3.7%
	702561	FDCF MH & DCCM	\$ 235,293	\$ 247,609	\$ 159,755	\$ (87,854)	(35.5%)
	701871	18-ST-45	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	701871	State Aid Library	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%

Expenditure Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
	702071	FDOS ST Aid Library	\$ 11,109	\$ 0.00	\$ 0	\$ 0.00	0.0%
	702171	FDOS ST Aid Library 21	\$ 3,953	\$ 0.00	\$ 0	\$ 0.00	0.0%
		TOTAL	\$ 176,391,331	\$ 182,246,306	\$ 191,144,635	\$ 8,898,329	4.9%
101	1001	Engineering & Administration	\$ 2,820,459	\$ 3,195,484	\$ 3,386,148	\$ 190,664	6.0%
	1002	Road Maintenance	\$ 6,213,305	\$ 6,304,503	\$ 6,727,684	\$ 423,181	6.7%
	1003	Traffic Signal Maintenance	\$ 1,578,529	\$ 1,318,273	\$ 1,256,107	\$ (62,166)	(4.7%)
	1004	Stormwater Management	\$ 3,073,188	\$ 3,082,726	\$ 3,101,485	\$ 18,759	0.6%
	1005	Road Construction	\$ 2,571,397	\$ 2,103,347	\$ 2,105,080	\$ 1,733	0.1%
	712040	FDOT Traffic Signals (20)	\$ 28,401	\$ 0.00	\$ 0	\$ 0.00	0.0%
	712440	FDOT Comp Traffic Signal (O)	\$ 224,053	\$ 269,947	\$ 278,670	\$ 8,723	3.2%
		TOTAL	\$ 16,509,332	\$ 16,274,280	\$ 16,855,174	\$ 580,894	3.6%
104	1151	5th TDT - Tourism Promotion	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1152	2nd TDT - Administration	\$ 3,964,228	\$ 3,964,228	\$ 664,228	\$ (3,300,000)	(83.2%)
	1172	3rd TDT - Promotions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1173	3rd TDT - O&M	\$ 5,472,890	\$ 6,474,439	\$ 6,552,201	\$ 77,762	1.2%
	1175	1st TDT - Beaches & Parks	\$ 18,467,659	\$ 19,298,460	\$ 14,189,392	\$ (5,109,068)	(26.5%)
	1179	4th TDT - C.C. Capital	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1410	Okaloosa County Tourism	\$ 45,510,338	\$ 47,171,974	\$ 48,682,226	\$ 1,510,252	3.2%
	1411	City of Cinco Bayou	\$ 133,694	\$ 433,236	\$ 375,617	\$ (57,619)	(13.3%)
	1412	City of Crestview	\$ 1,179,328	\$ 1,821,730	\$ 2,936,313	\$ 1,114,583	61.2%
	1413	City of Destin	\$ 4,743,361	\$ 4,799,235	\$ 6,452,086	\$ 1,652,851	34.4%
	1414	City of Fort Walton Beach	\$ 2,043,602	\$ 2,197,499	\$ 2,732,112	\$ 534,613	24.3%
	1415	City of Laurel Hill	\$ 160,897	\$ 216,618	\$ 262,811	\$ 46,193	21.3%
	1416	City of Mary Esther	\$ 319,813	\$ 633,956	\$ 776,818	\$ 142,862	22.5%
	1417	City of Niceville	\$ 1,605,699	\$ 635,649	\$ 2,628,086	\$ 1,992,437	313.4%
	1418	City of Shalimar	\$ 169,979	\$ 253,505	\$ 322,791	\$ 69,286	27.3%
	1419	City of Valparaiso	\$ 397,184	\$ 536,543	\$ 652,019	\$ 115,476	21.5%
	1420	Tourism Venues	\$ 3,299,202	\$ 6,398,902	\$ 5,831,763	\$ (567,139)	(8.9%)
		TOTAL	\$ 87,467,874	\$ 94,835,974	\$ 93,058,463	\$ (1,777,511)	(1.9%)
105	1299	Reserves/Miscellaneous	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	0.0%
		TOTAL	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	0.0%
106	1351	Local Housing Assistance Trust Fund	\$ 368,484	\$ 326,467	\$ 204,344	\$ (122,123)	(37.4%)
	70050	FDEO N.S. Program	\$ 0.00	\$ 71,488	\$ 0	\$ (71,488)	(100.0%)
		TOTAL	\$ 368,484	\$ 397,955	\$ 204,344	\$ (193,611)	(48.7%)
108	1401	9-1-1 Coordinator	\$ 10,000	\$ 10,000	\$ 24,596	\$ 14,596	146.0%
	1498	Interfund Transfer	\$ 1,016,558	\$ 985,376	\$ 1,170,738	\$ 185,362	18.8%
	1499	Reserves/Miscellaneous	\$ 304,779	\$ 798,807	\$ 1,015,995	\$ 217,188	27.2%
		TOTAL	\$ 1,331,337	\$ 1,794,183	\$ 2,211,329	\$ 417,146	23.2%
109	1021	Radio Communications Program	\$ 200,174	\$ 338,754	\$ 578,627	\$ 239,873	70.8%
		TOTAL	\$ 200,174	\$ 338,754	\$ 578,627	\$ 239,873	70.8%
110	1022	Law Enforcement Trust	\$ 106,950	\$ 74,071	\$ 28,467	\$ (45,604)	(61.6%)
		TOTAL	\$ 106,950	\$ 74,071	\$ 28,467	\$ (45,604)	(61.6%)
111	1023	Policy Academy	\$ 124,461	\$ 125,452	\$ 143,698	\$ 18,246	14.5%
		TOTAL	\$ 124,461	\$ 125,452	\$ 143,698	\$ 18,246	14.5%

Expenditure Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
112	1550	County Health Department	\$ 661,827	\$ 669,420	\$ 700,827	\$ 31,407	4.7%
		TOTAL	\$ 661,827	\$ 669,420	\$ 700,827	\$ 31,407	4.7%
113	1600	Unified MSBU	\$ 187,862	\$ 240,258	\$ 306,238	\$ 65,980	27.5%
	1602	Island Lights MSBU	\$ 395,887	\$ 418,248	\$ 440,852	\$ 22,604	5.4%
	1648	Lake Clyde MSBU	\$ 0.00	\$ 182	\$ 26,149	\$ 25,967	14267.6%
	1694	Pines & Triple Lakes MSBU	\$ 33,476	\$ 43,103	\$ 52,683	\$ 9,580	22.2%
	1695	Bluewater Bay MSTU	\$ 496,273	\$ 572,765	\$ 572,127	\$ (638)	(0.1%)
	1697	Lake Pippin MSTU	\$ 125,430	\$ 154,050	\$ 174,310	\$ 20,260	13.2%
		TOTAL	\$ 1,238,928	\$ 1,428,606	\$ 1,572,359	\$ 143,753	10.1%
114	1702	Dorcas Fire	\$ 0.00	\$ 675,000	\$ 1,073,860	\$ 398,860	59.1%
		TOTAL	\$ 0.00	\$ 675,000	\$ 1,073,860	\$ 398,860	59.1%
115	1750	County Parks-Unincorporated Areas	\$ 2,323,234	\$ 2,431,883	\$ 2,846,831	\$ 414,948	17.1%
	1755	Capital Projects	\$ 1,397,943	\$ 2,705,302	\$ 2,250,000	\$ (455,302)	(16.8%)
	1798	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1799	Reserves/Miscellaneous	\$ 1,691,175	\$ 154,584	\$ 494,784	\$ 340,200	220.1%
		TOTAL	\$ 5,412,352	\$ 5,291,769	\$ 5,591,615	\$ 299,846	5.7%
118	1902	Local Provider Plan	\$ 0.00	\$ 0.00	\$ 1,533,185	\$ 1,533,185	""
		TOTAL	\$ 0.00	\$ 0.00	\$ 1,533,185	\$ 1,533,185	""
119	1024	Prisoner Benefit	\$ 3,084,362	\$ 2,357,465	\$ 2,478,674	\$ 121,209	5.1%
		TOTAL	\$ 3,084,362	\$ 2,357,465	\$ 2,478,674	\$ 121,209	5.1%
120	1025	Judicial Innovations	\$ 408,412	\$ 384,677	\$ 328,135	\$ (56,542)	(14.7%)
	1026	Legal Aid	\$ 75,000	\$ 75,000	\$ 65,000	\$ (10,000)	(13.3%)
	1027	Law Library	\$ 88,241	\$ 104,605	\$ 65,800	\$ (38,805)	(37.1%)
	1028	Teen Court	\$ 97,413	\$ 126,729	\$ 124,543	\$ (2,186)	(1.7%)
	1030	Court Facilities	\$ 380,000	\$ 380,000	\$ 380,000	\$ 0.00	0.0%
	1035	Court Administration - IT	\$ 501,509	\$ 467,512	\$ 433,653	\$ (33,859)	(7.2%)
	1036	Public Defender - IT	\$ 227,010	\$ 229,039	\$ 284,462	\$ 55,423	24.2%
	1037	State Attorney - IT	\$ 337,829	\$ 322,162	\$ 532,969	\$ 210,807	65.4%
	1039	Cyber Safety	\$ 192	\$ 192	\$ 192	\$ 0.00	0.0%
		TOTAL	\$ 2,115,606	\$ 2,089,916	\$ 2,214,754	\$ 124,838	6.0%
121	1031	Drug Abuse Trust	\$ 137,741	\$ 163,214	\$ 179,275	\$ 16,061	9.8%
		TOTAL	\$ 137,741	\$ 163,214	\$ 179,275	\$ 16,061	9.8%
122	1032	Family Mediation	\$ 6,440	\$ 5,124	\$ 6,440	\$ 1,316	25.7%
	1033	Domestic Violence Trust	\$ 27,000	\$ 33,460	\$ 25,136	\$ (8,324)	(24.9%)
		TOTAL	\$ 33,440	\$ 38,584	\$ 31,576	\$ (7,008)	(18.2%)
123	1034	Traffic Education	\$ 104,731	\$ 235,082	\$ 274,165	\$ 39,083	16.6%
		TOTAL	\$ 104,731	\$ 235,082	\$ 274,165	\$ 39,083	16.6%
124	711931	Choctaw Estuary	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	712030	TGC Choctaw Program	\$ 225,180	\$ 225,161	\$ 224,364	\$ (797)	(0.4%)
		TOTAL	\$ 225,180	\$ 225,161	\$ 224,364	\$ (797)	(0.4%)

Expenditure Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
125	1125	Fiber Optic Network	\$ 1,541,143	\$ 6,348,941	\$ 5,870,285	\$ (478,656)	(7.5%)
		TOTAL	\$ 1,541,143	\$ 6,348,941	\$ 5,870,285	\$ (478,656)	(7.5%)
126	1261	Opioid Abatement	\$ 0.00	\$ 0.00	\$ 396,292	\$ 396,292	""
		TOTAL	\$ 0.00	\$ 0.00	\$ 396,292	\$ 396,292	0.0%
201	2103	Aids to Governments RRI 85	\$ 190,750	\$ 190,750	\$ 190,750	\$ 0.00	0.0%
	2105	Courthouse Annex Extension	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	2106	Bond - Brackin Building	\$ 277,140	\$ 275,429	\$ 273,348	\$ (2,081)	(0.8%)
	2107	West Destin Beach Note	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	2109	Revenue Bond Sereies 2014	\$ 1,755,275	\$ 1,750,525	\$ 0	\$ (1,750,525)	(100.0%)
	2110	Series 2016 Bonds	\$ 742,675	\$ 742,050	\$ 745,550	\$ 3,500	0.5%
	2111	R/B PJ Adams Bypass	\$ 2,634,650	\$ 2,627,025	\$ 2,631,775	\$ 4,750	0.2%
	2112	Shoal River Note	\$ 198,390	\$ 198,630	\$ 198,770	\$ 140	0.1%
	2113	Sales Surtax Note 2021	\$ 2,959,044	\$ 2,959,588	\$ 2,958,684	\$ (904)	(0.0%)
	2114	Series 2025A Bond	\$ 0.00	\$ 0.00	\$ 3,028,750	\$ 3,028,750	0.0%
	2115	Series 2025B Bond	\$ 0.00	\$ 0.00	\$ 1,698,125	\$ 1,698,125	0.0%
	2198	Interfund Transfer	\$ 255,750	\$ 255,750	\$ 255,750	\$ 0.00	0.0%
	2199	Reserves/Miscellaneous	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		TOTAL	\$ 9,013,674	\$ 8,999,747	\$ 11,981,502	\$ 2,981,755	33.1%
301	3110	Capital Outlay Projects	\$ 7,451,482	\$ 2,130,000	\$ 2,783,000	\$ 653,000	30.7%
	3111	Sales Surtax Note 2021	\$ 179,496	\$ 391,262	\$ 359,760	\$ (31,502)	(8.1%)
	3116	Capital Improvement Bond Series 25A	\$ 0.00	\$ 0.00	\$ 0	\$ 0.00	0.0%
	3120	Capital Outlay Projects-Public Safety	\$ 14,598,575	\$ 6,747,625	\$ 10,340,372	\$ 3,592,747	53.2%
		Capital Outlay Projects - EMS					
	3121	Communications	\$ 0.00	\$ 0.00	\$ 16,230,808	\$ 16,230,808	0.0%
	3160	Capital Outlay Projects-Judicial	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		Capital Outlay Projects-Culture/					
	3170	Recreation	\$ 3,168,770	\$ 3,560,000	\$ 500,000	\$ (3,060,000)	(86.0%)
	3175	Capital Outlay Projects-Parks	\$ 0.00	\$ 192,635	\$ 347,855	\$ 155,220	80.6%
	3179	Capital Outlay Projects-F.B.I.P.	\$ 528,579	\$ 1,496,241	\$ 583,880	\$ (912,361)	(61.0%)
	3198	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	3199	Reserves	\$ 0.00	\$ 7,297,303	\$ 0	\$ (7,297,303)	(100.0%)
		TOTAL	\$ 25,926,902	\$ 21,815,066	\$ 31,145,675	\$ 9,330,609	42.8%
302	3201	Road/Bridge-Constitutional Gas Tax	\$ 6,137,883	\$ 6,778,230	\$ 7,946,921	\$ 1,168,691	17.2%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$ 5,281,733	\$ 4,606,448	\$ 4,458,448	\$ (148,000)	(3.2%)
	3204	Road/Bridge - Resurfacing	\$ 1,326,767	\$ 1,138,286	\$ 500,000	\$ (638,286)	(56.1%)
	3205	Road/Bridge - Special Projects	\$ 4,171,694	\$ 2,001,981	\$ 4,636,056	\$ 2,634,075	131.6%
	3206	PJ Adams TIF	\$ 3,471,660	\$ 4,115,290	\$ 4,115,290	\$ 0.00	0.0%
	3219	R/B PJ Adams Bypass	\$ 0.00	\$ 8,808,025	\$ 5,946,844	\$ (2,861,181)	(32.5%)
		TOTAL	\$ 20,389,737	\$ 27,448,260	\$ 27,603,559	\$ 155,299	0.6%
303	3301	Road Projects	\$ 25,133,090	\$ 30,217,662	\$ 43,205,078	\$ 12,987,416	43.0%
	3302	Public Safety Projects	\$ 2,799,119	\$ 2,241,289	\$ 4,393,671	\$ 2,152,382	96.0%
	3303	Stormwater Projects	\$ 3,302,728	\$ 8,458,027	\$ 8,797,399	\$ 339,372	4.0%
	3398	Interfund Transfer	\$ 4,223,676	\$ 4,229,229	\$ 0	\$ (4,229,229)	(100.0%)
	3399	Reserves	\$ 27,403,603	\$ 31,691,740	\$ 13,347,743	\$ (18,343,997)	(57.9%)
		TOTAL	\$ 62,862,216	\$ 76,837,947	\$ 69,743,891	\$ (7,094,056)	(9.2%)
304	3401	North Okaloosa Transportation	\$ 0.00	\$ 0.00	\$ 310,402	\$ 310,402	0.0%
	3402	South Okaloosa Transportation	\$ 0.00	\$ 0.00	\$ 112,365	\$ 112,365	0.0%

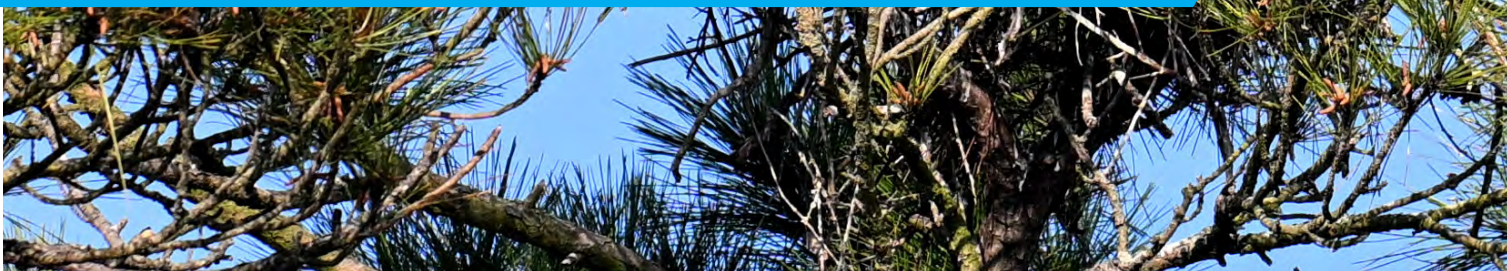
Expenditure Department Budgets

Fund	Dept	Title	Approved 2025	Approved 2026	Approved 2027	\$ Inc/(Dec)	% Inc/(Dec)
		TOTAL	\$ 0.00	\$ 0.00	\$ 422,767	\$ 422,767	""
411	4101	Water & Sewer	\$ 40,743,432	\$ 43,872,561	\$ 42,216,997	\$ (1,655,564)	(3.8%)
	4120	Water Construction	\$ 3,264,000	\$ 6,684,000	\$ 4,550,000	\$ (2,134,000)	(31.9%)
	4125	Sewer Construction	\$ 12,365,000	\$ 6,925,000	\$ 11,375,000	\$ 4,450,000	64.3%
	4150	Water & Sewer 2012 Loan	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	4199	Reserves/Miscellaneous	\$ 35,616,889	\$ 36,651,723	\$ 70,213,656	\$ 33,561,933	91.6%
		TOTAL	\$ 91,989,321	\$ 94,133,284	\$ 128,355,653	\$ 34,222,369	36.4%
421	4201	Airport Administration	\$ 4,148,111	\$ 4,027,864	\$ 3,099,948	\$ (927,916)	(23.0%)
	4202	VPS-Operating	\$ 11,876,308	\$ 11,932,226	\$ 11,445,777	\$ (486,449)	(4.1%)
	4204	Airport Operations Center	\$ 1,619,075	\$ 1,568,090	\$ 1,643,975	\$ 75,885	4.8%
	4206	Concourse C Operating	\$ 1,326,744	\$ 1,232,534	\$ 1,129,570	\$ (102,964)	(8.4%)
	4207	Airport -Capital Outlay	\$ 4,083,333	\$ 100,000	\$ 3,710,500	\$ 3,610,500	3610.5%
	4210	Destin-Operating	\$ 322,710	\$ 488,010	\$ 230,074	\$ (257,936)	(52.9%)
	4215	Destin - Capital Outlay	\$ 408,333	\$ 500,000	\$ 1,300,000	\$ 800,000	160.0%
	4220	Bob Sikes-Operating	\$ 158,688	\$ 141,238	\$ 222,654	\$ 81,416	57.6%
	4225	Bob Sikes-Capitl Outlay	\$ 0.00	\$ 83,333	\$ 150,000	\$ 66,667	80.0%
	4255	P.F.C. Operating	\$ 8,260,963	\$ 7,557,000	\$ 9,633,471	\$ 2,076,471	27.5%
	4256	C.F.C. Operating	\$ 15,869,775	\$ 11,190,612	\$ 23,118,941	\$ 11,928,329	106.6%
	4298	Interfund Transfer	\$ 3,539,273	\$ 3,647,395	\$ 3,886,770	\$ 239,375	6.6%
	4299	Reserves/Miscellaneous	\$ 23,124,921	\$ 30,699,311	\$ 38,647,626	\$ 7,948,315	25.9%
		TOTAL	\$ 74,738,234	\$ 73,167,613	\$ 98,219,306	\$ 25,051,693	34.2%
430	4301	Solid Waste	\$ 18,113,172	\$ 18,390,300	\$ 19,934,174	\$ 1,543,874	8.4%
	4315	Solid Waste - Capital Outlay	\$ 6,983,693	\$ 6,354,789	\$ 6,336,100	\$ (18,689)	(0.3%)
	4399	Reserves/Miscellaneous	\$ 676,715	\$ 2,982,003	\$ 6,348,841	\$ 3,366,838	112.9%
		TOTAL	\$ 25,773,580	\$ 27,727,092	\$ 32,619,115	\$ 4,892,023	17.6%
441	4400	Inspections	\$ 3,376,014	\$ 3,410,127	\$ 3,767,274	\$ 357,147	10.5%
	4499	Reserves/Miscellaneous	\$ 4,900,326	\$ 5,826,742	\$ 5,657,143	\$ (169,599)	(2.9%)
		TOTAL	\$ 8,276,340	\$ 9,236,869	\$ 9,424,417	\$ 187,548	2.0%
450	4500	Emergency Medical Service	\$ 16,513,402	\$ 17,271,954	\$ 18,000,945	\$ 728,991	4.2%
	4599	Reserves/Miscellaneous	\$ 0.00	\$ 257,469	\$ 312,499	\$ 55,030	21.4%
		TOTAL	\$ 16,513,402	\$ 17,529,423	\$ 18,313,444	\$ 784,021	4.5%
501	5101	Risk Management	\$ 741,035	\$ 768,800	\$ 871,753	\$ 102,953	13.4%
	5102	Self Insurance	\$ 5,950,557	\$ 6,063,288	\$ 6,211,519	\$ 148,231	2.4%
	5103	Health Programs	\$ 289,809	\$ 215,000	\$ 235,000	\$ 20,000	9.3%
	5198	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	5199	Reserves/Miscellaneous	\$ 2,263,376	\$ 1,041,886	\$ 777,539	\$ (264,347)	(25.4%)
		TOTAL	\$ 9,244,777	\$ 8,088,974	\$ 8,095,811	\$ 6,837	0.1%
502	5200	Fleet Operations	\$ 6,501,535	\$ 3,772,757	\$ 3,358,812	\$ (413,945)	(11.0%)
	5201	Fleet Fuel	\$ 0.00	\$ 2,832,263	\$ 3,289,293	\$ 457,030	16.1%
	751841	FTA Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		TOTAL	\$ 6,501,535	\$ 6,605,020	\$ 6,648,105	\$ 43,085	0.7%
GRAND TOTAL			\$ 648,334,971	\$ 687,249,428	\$ 768,989,213	\$ 81,739,785	11.9%



RECOMMENDED BUDGET / OKALOOSA COUNTY

REVENUE OVERVIEW BY FUND

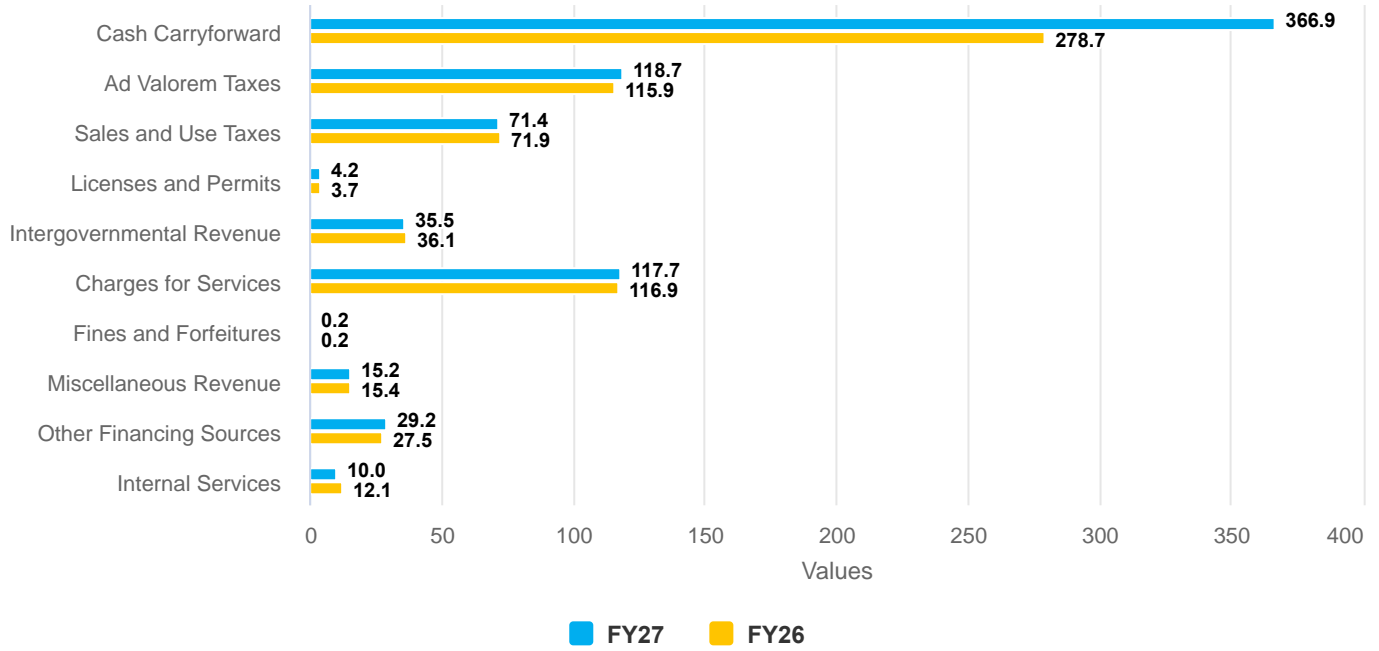


OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2026-2027
REVENUE OVERVIEW BY FUND

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total Budget
CASH BALANCES BROUGHT FORWARD	\$ 28,253,079	\$ 64,893,668	\$ 0	\$ 101,665,041	\$ 167,525,116	\$ 4,540,761	\$ 366,877,665
ESTIMATED REVENUES:							
Taxes:							
Millage Per	\$ 1,000						
Ad Valorem Taxes-County Wide	3.8308	\$ 114,135,530	\$ 696,827	\$ -	\$ -	\$ -	\$ 114,832,357
Unincorporated Parks-MSTU	0.2880	\$ -	\$ 3,916,955	\$ -	\$ -	\$ -	\$ 3,916,955
Local Option Fuel Tax		\$ -	\$ 5,070,170	\$ -	\$ 2,336,967	\$ -	\$ 7,407,137
Other Taxes		\$ 1,700,551	\$ 41,000,000	\$ -	\$ 21,294,682	\$ -	\$ 63,995,233
Licenses and Permits		\$ 45,000	\$ 1,059,970	\$ -	\$ 417,257	\$ 2,645,000	\$ 4,167,227
Intergovernmental Revenue		\$ 29,234,328	\$ 3,493,110	\$ 446,500	\$ 2,325,945	\$ -	\$ 35,499,883
Charges for Services		\$ 4,262,781	\$ 5,541,238	\$ -	\$ 1,000	\$ 107,860,547	\$ 117,665,566
Fines and Forfeitures		\$ 53,500	\$ 124,085	\$ -	\$ -	\$ 2,772	\$ 180,357
Miscellaneous Revenue		\$ 2,904,427	\$ 2,964,418	\$ -	\$ 275,000	\$ 8,865,500	\$ 15,239,345
Internal Services		\$ -	\$ -	\$ -	\$ -	\$ 9,973,155	\$ 9,973,155
Total Sources	\$ 152,336,117	\$ 63,866,773	\$ 446,500	\$ 26,650,851	\$ 119,373,819	\$ 10,203,155	\$ 372,877,215
Transfers In	\$ 10,555,439	\$ 6,510,892	\$ 11,535,002	\$ 600,000	\$ 33,000	\$ -	\$ 29,234,333
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Elected Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues, Transfers & Balances	<u>\$ 191,144,635</u>	<u>\$ 135,271,333</u>	<u>\$ 11,981,502</u>	<u>\$ 128,915,892</u>	<u>\$ 286,931,935</u>	<u>\$ 14,743,916</u>	<u>\$ 768,989,213</u>

Revenues by Source

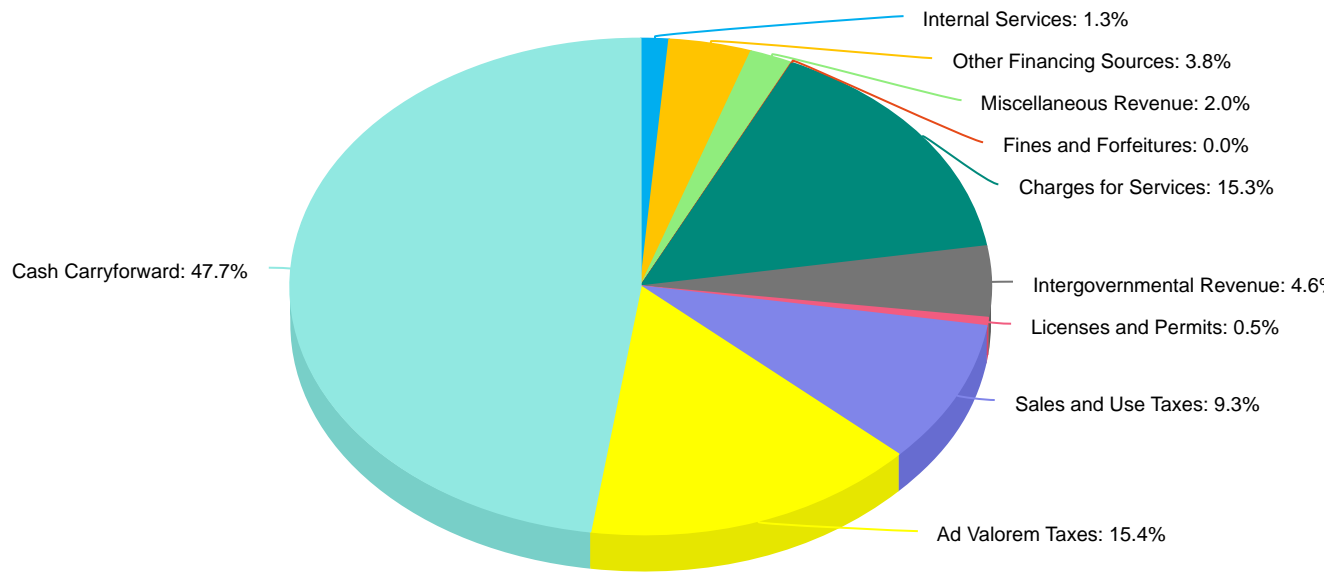
Fiscal Year Comparison



	FY26	FY27	% (+/-)
Cash Carryforward	\$ 278,732,866	\$ 366,877,665	31.6%
Ad Valorem Taxes	\$ 115,851,999	\$ 118,749,312	2.5%
Sales and Use Taxes	\$ 71,920,578	\$ 71,402,370	(0.7%)
Licenses and Permits	\$ 3,744,703	\$ 4,167,227	11.3%
Intergovernmental Revenue	\$ 36,145,090	\$ 35,499,883	(1.8%)
Charges for Services	\$ 116,862,128	\$ 117,665,566	0.7%
Fines and Forfeitures	\$ 175,772	\$ 180,357	2.6%
Miscellaneous Revenue	\$ 24,249,159	\$ 15,239,345	(37.2%)
Other Financing Sources	\$ 27,474,885	\$ 29,234,333	6.4%
Internal Services	\$ 12,092,248	\$ 9,973,155	(17.5%)
Total	\$ 687,249,428	\$ 768,989,213	11.9%

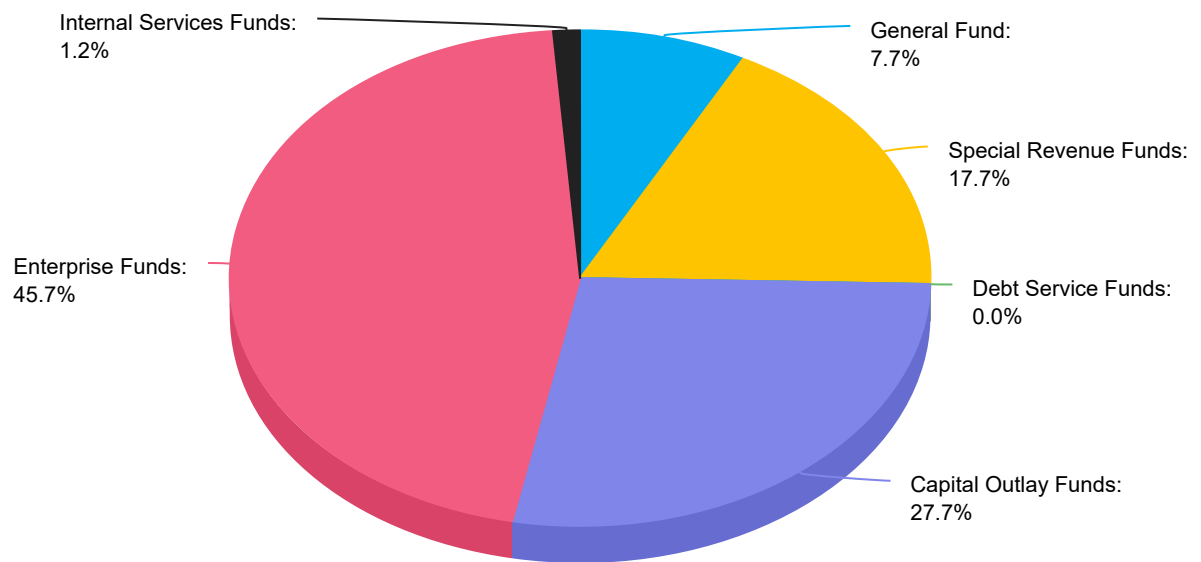
Revenue by Source

\$ 768,989,213



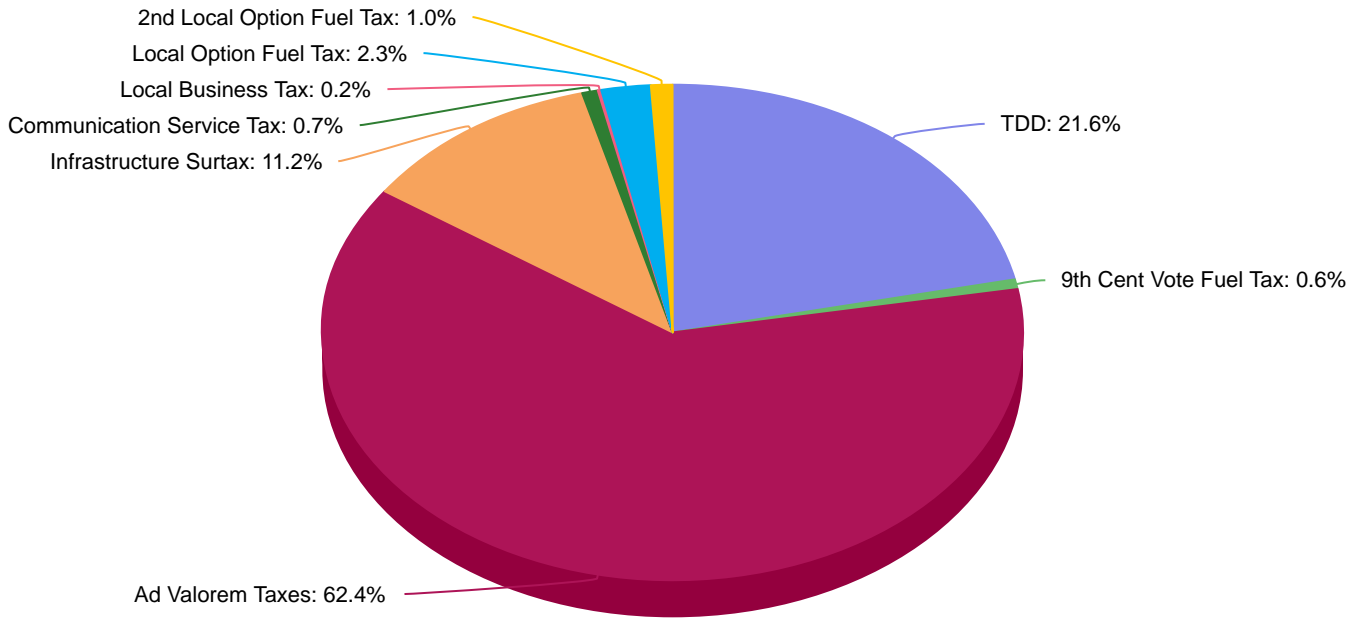
Cash Carryforward by Fund Type

\$366,877,665



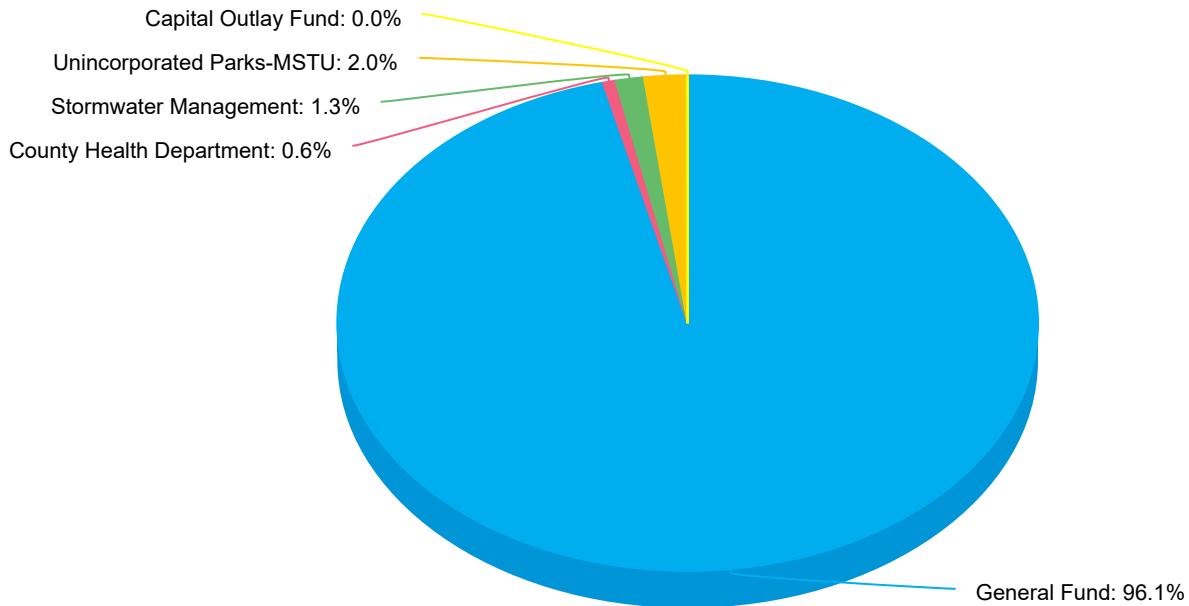
Taxes

\$190,151,682

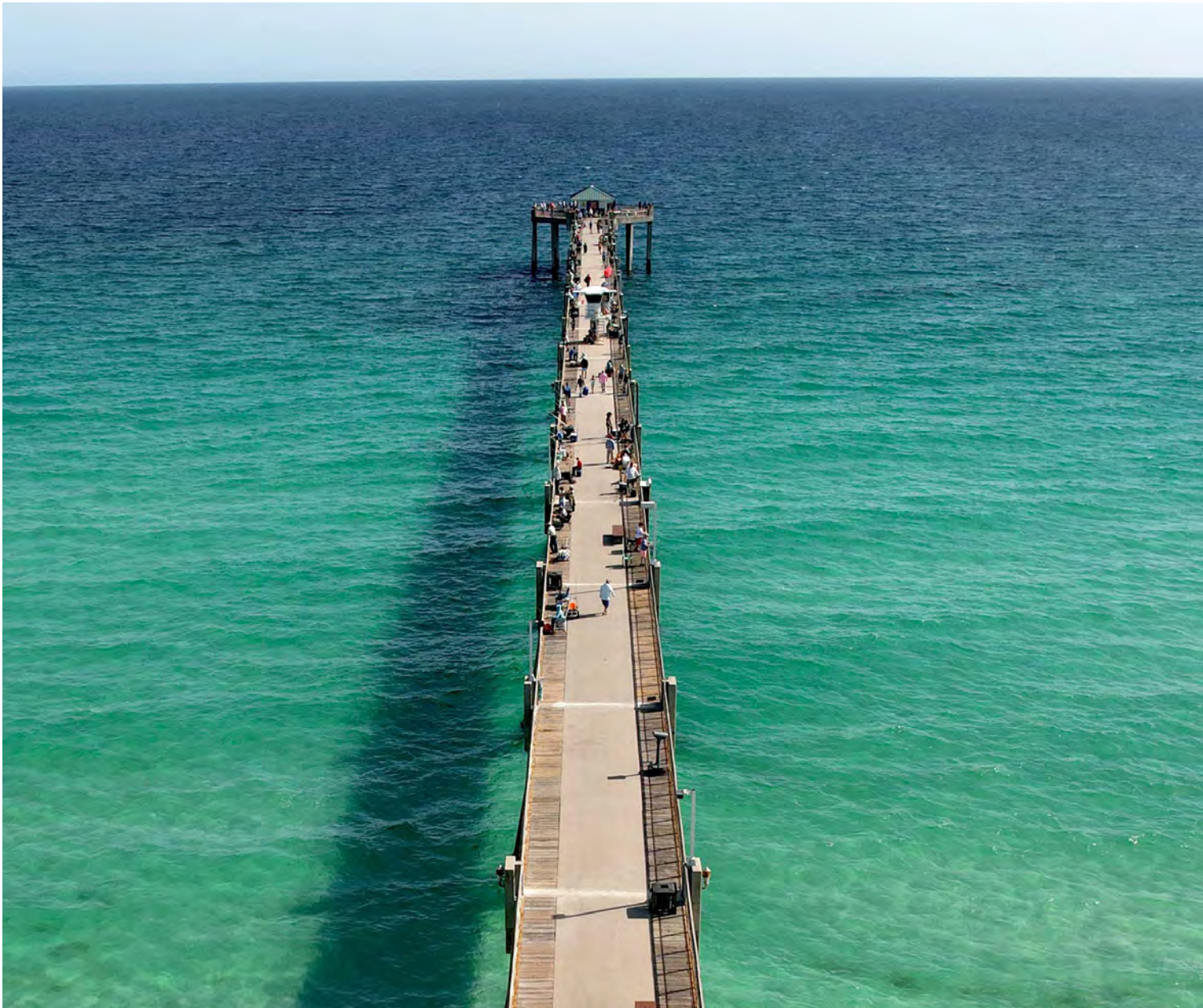


Ad Valorem Tax by Fund Type

\$118,749,312

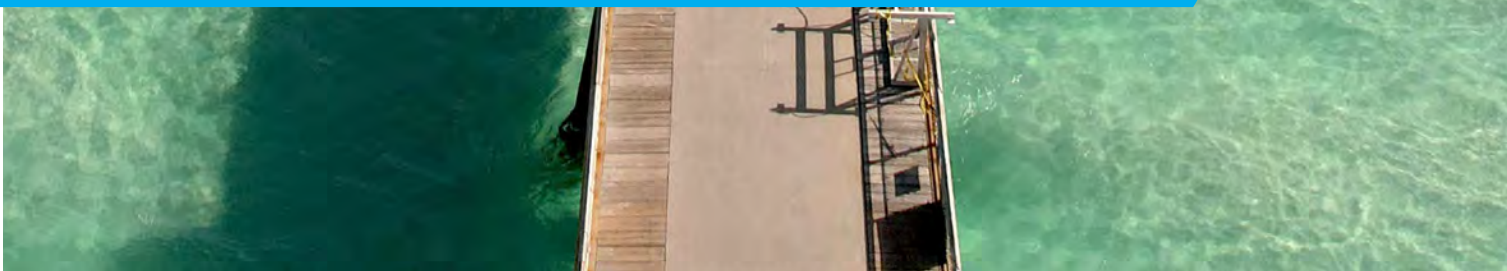






RECOMMENDED BUDGET / OKALOOSA COUNTY

EXPENDITURE OVERVIEW BY FUND

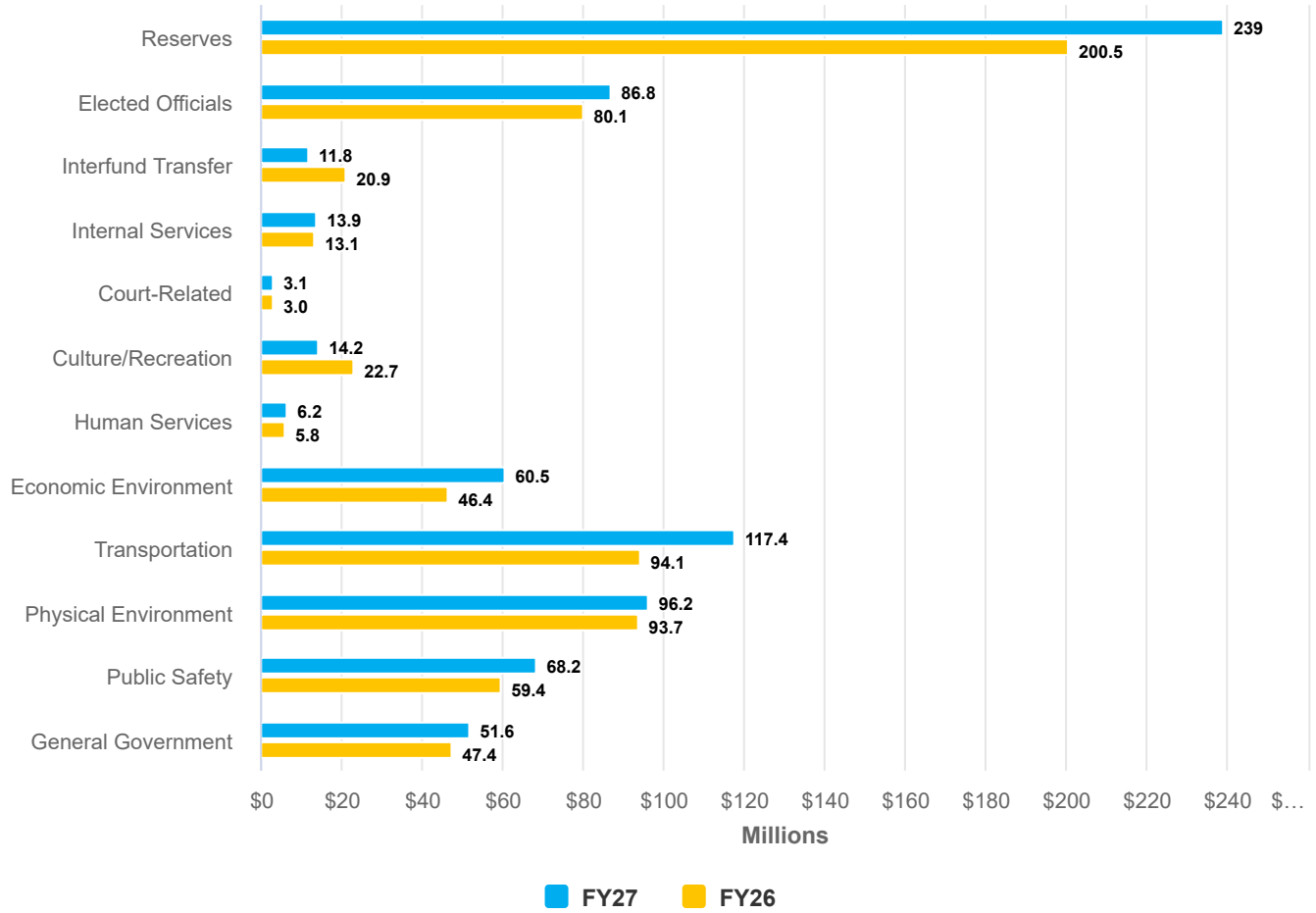


OKALOOSA COUNTY BUDGET SUMMARY
EXPENDITURE OVERVIEW BY FUND
FISCAL YEAR 2026-2027

Expenditures/Expenses	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total Budget
General Government	\$ 30,907,818	\$ 5,870,285	\$ 11,725,752	\$ 3,142,760	\$ 0.00	\$ 0.00	\$ 51,646,615
Public Safety	\$ 28,759,328	\$ 2,939,268	\$ 0.00	\$ 14,734,043	\$ 21,768,219	\$ 0.00	\$ 68,200,858
Physical Environment	\$ 1,288,812	\$ 1,730,176	\$ 0.00	\$ 8,797,399	\$ 84,412,271	\$ 0.00	\$ 96,228,658
Transportation	\$ 519,386	\$ 15,036,740	\$ 0.00	\$ 64,794,757	\$ 37,010,498	\$ 0.00	\$ 117,361,381
Economic Environment	\$ 5,726,806	\$ 54,801,888	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 60,528,694
Human Services	\$ 5,517,817	\$ 700,827	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,218,644
Culture/Recreation	\$ 5,065,588	\$ 8,102,149	\$ 0.00	\$ 1,078,932	\$ 0.00	\$ 0.00	\$ 14,246,669
Court-Related Expenditures	\$ 1,010,158	\$ 2,041,975	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,052,133
Internal Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,866,377	\$ 13,866,377
Total Expenditures/Expenses	\$ 78,795,713	\$ 91,223,308	\$ 11,725,752	\$ 92,547,891	\$ 143,190,988	\$ 13,866,377	\$ 431,350,029
Interfund Transfer	\$ 6,505,592	\$ 1,170,738	\$ 255,750	\$ 0.00	\$ 3,886,770	\$ 0.00	\$ 11,818,850
Transfers to Elected Officials	\$ 86,383,807	\$ 408,467	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 86,792,274
Reserves	\$ 19,459,523	\$ 42,891,587	\$ 0.00	\$ 35,945,234	\$ 139,854,177	\$ 877,539	\$ 239,028,060
Total Appropriated Expenditures and Reserves	<u>\$ 191,144,635</u>	<u>\$ 135,694,100</u>	<u>\$ 11,981,502</u>	<u>\$ 128,493,125</u>	<u>\$ 286,931,935</u>	<u>\$ 14,743,916</u>	<u>\$ 768,989,213</u>

Expenditures by Function

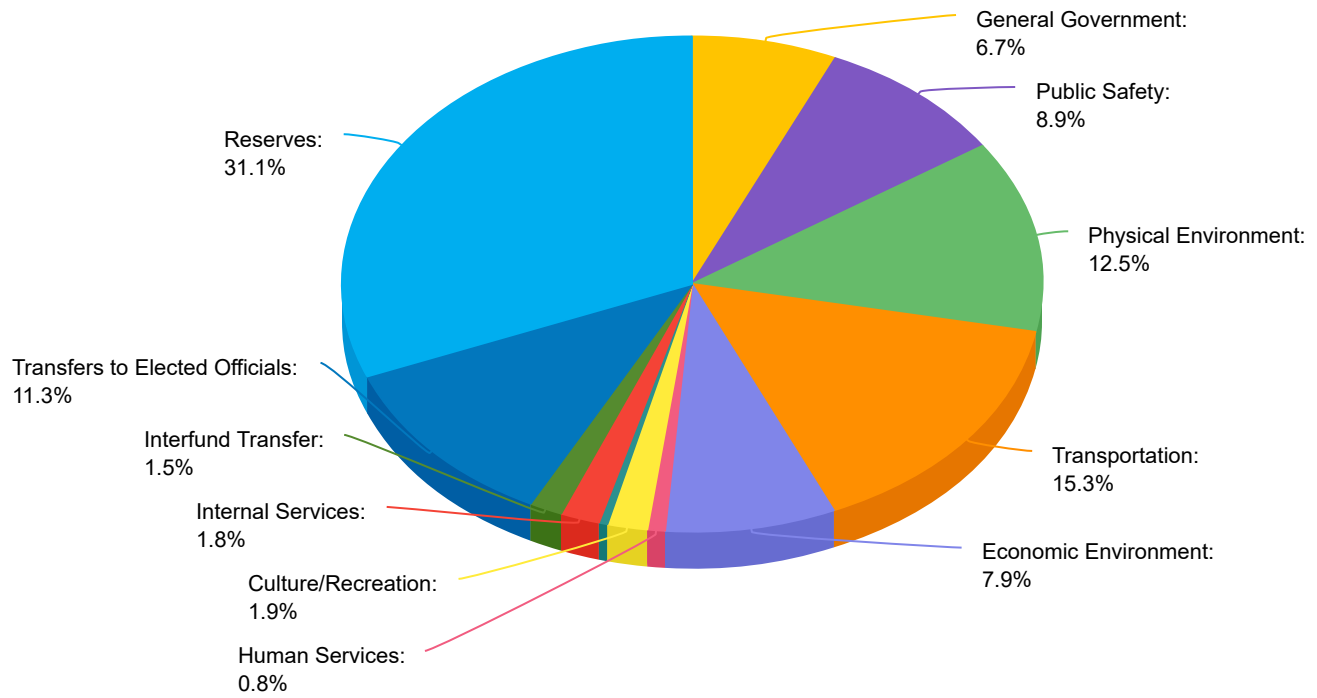
Fiscal Year Comparison



Description	FY26	FY27	% (+/-)
General Government	\$ 47,443,019	\$ 51,646,615	8.9%
Public Safety	\$ 59,413,301	\$ 68,200,858	14.8%
Physical Environment	\$ 93,722,211	\$ 96,228,658	2.7%
Transportation	\$ 94,061,178	\$ 117,361,381	24.8%
Economic Environment	\$ 46,392,888	\$ 60,528,694	30.5%
Human Services	\$ 5,769,077	\$ 6,218,644	7.8%
Culture/Recreation	\$ 22,746,988	\$ 14,246,669	(37.4%)
Court-Related Expenditures	\$ 3,037,517	\$ 3,052,133	0.5%
Internal Services	\$ 13,085,184	\$ 13,866,377	6.0%
Interfund Transfer	\$ 20,933,246	\$ 11,818,850	(43.5%)
Transfers to Elected Officials	\$ 80,113,139	\$ 86,792,274	8.3%
Reserves	\$ 200,531,680	\$ 239,028,060	19.2%
Total	\$ 687,249,428	\$ 768,989,213	11.9%

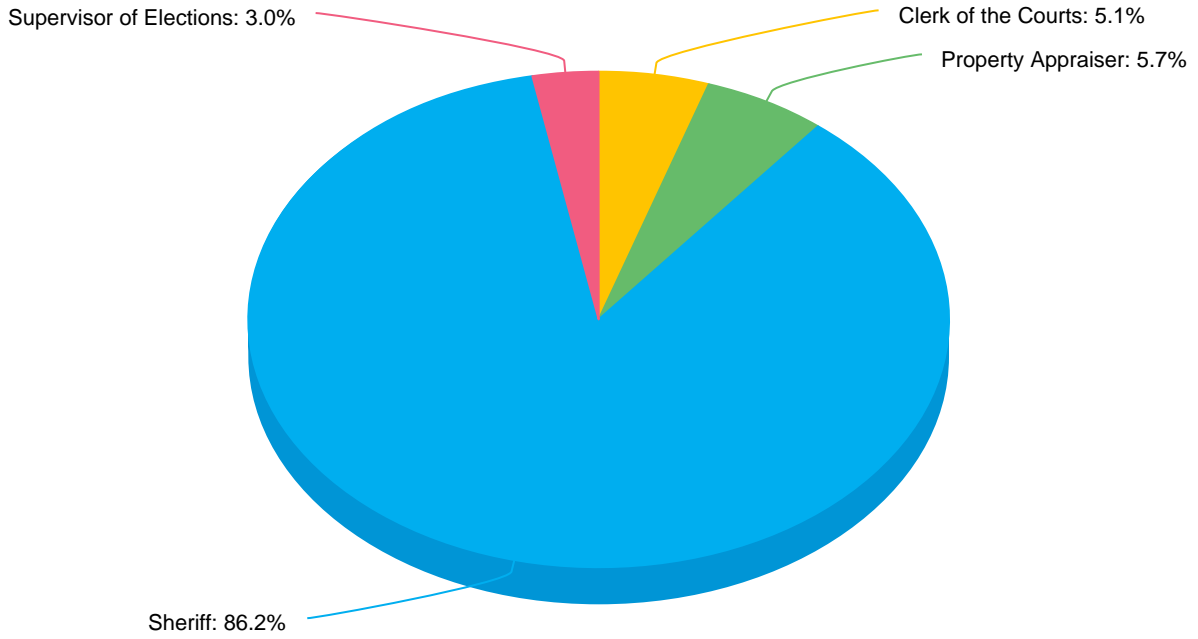
Expenditures by Function

\$768,989,213



Elected Officials

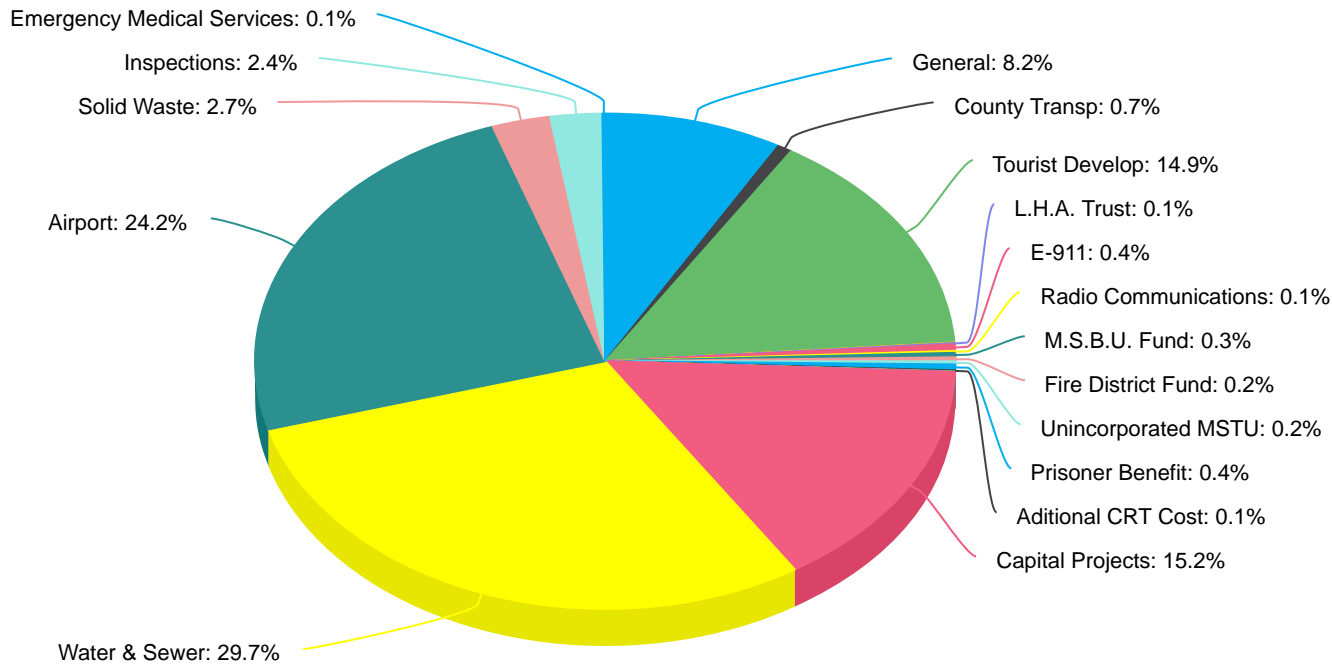
\$86,383,807



	Amount	%
Clerk of the Courts	\$ 4,400,243.00	5.1
Property Appraiser	\$ 4,899,896.00	5.7
Sheriff	\$ 74,464,355.00	86.2
Supervisor of Elections	\$ 2,619,313.00	3.0
	<u>\$ 86,383,807.00</u>	<u>100.0</u>

Reserves by Funds Functionally

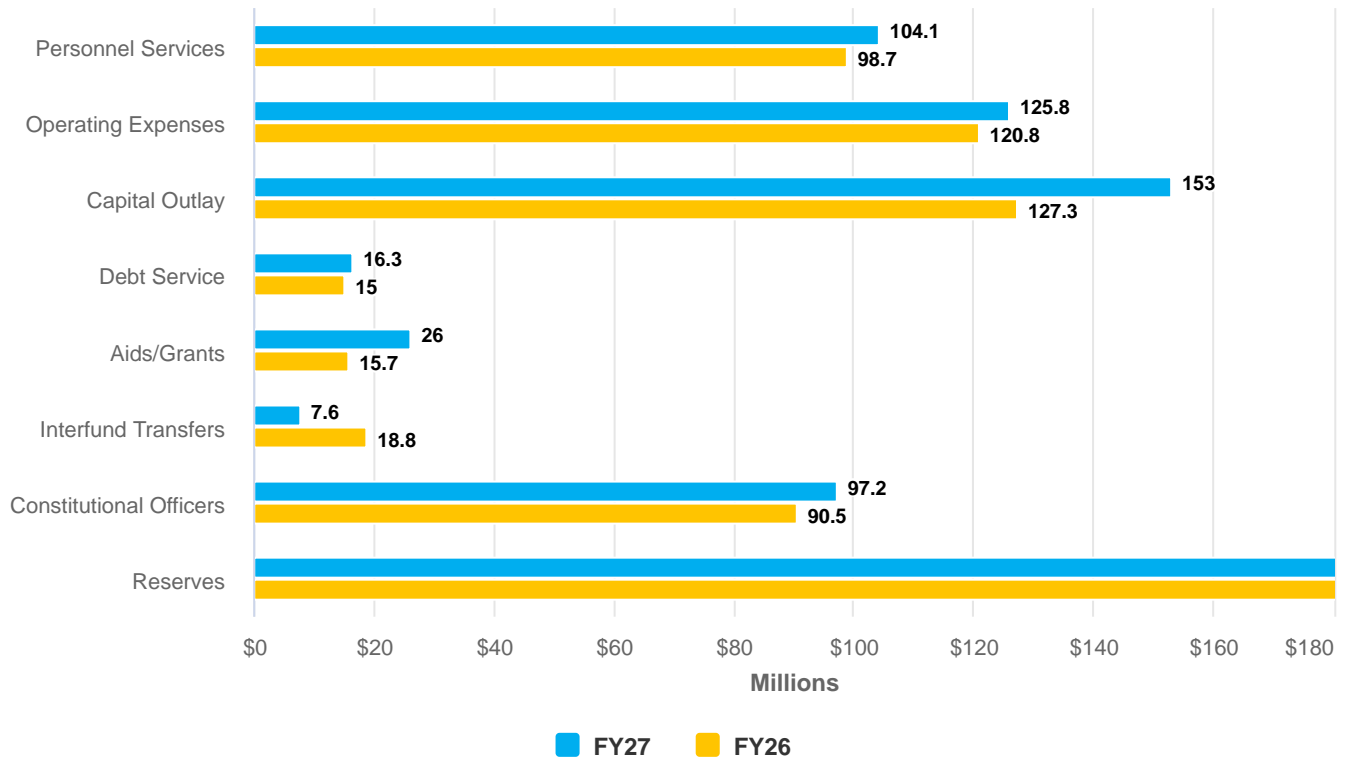
\$237,494,875



	Amount
General	\$ 19,459,523
County Transp	\$ 1,595,673
Tourist Develop	\$ 35,251,257
Natural Disaster	\$ 50,000
L.H.A. Trust	\$ 204,344
E-911	\$ 1,015,995
Radio Communications	\$ 278,698
M.S.B.U. Fund	\$ 712,075
Fire District Fund	\$ 591,351
Unincorporated MSTU	\$ 494,784
Prisoner Benefit	\$ 886,430
Additional CRT Cost	\$ 173,487
Drug Abuse	\$ 104,308
Fiber Optic	\$ -
Debt Service	\$ -
Capital Projects	\$ 35,945,234
Water & Sewer	\$ 70,213,656
Airport	\$ 57,322,038
Solid Waste	\$ 6,348,841
Inspections	\$ 5,657,143
Emergency Medical Services	\$ 312,499
Self Insurance	\$ 877,539
	<u>\$ 237,494,875</u>

Expenditures by Activity

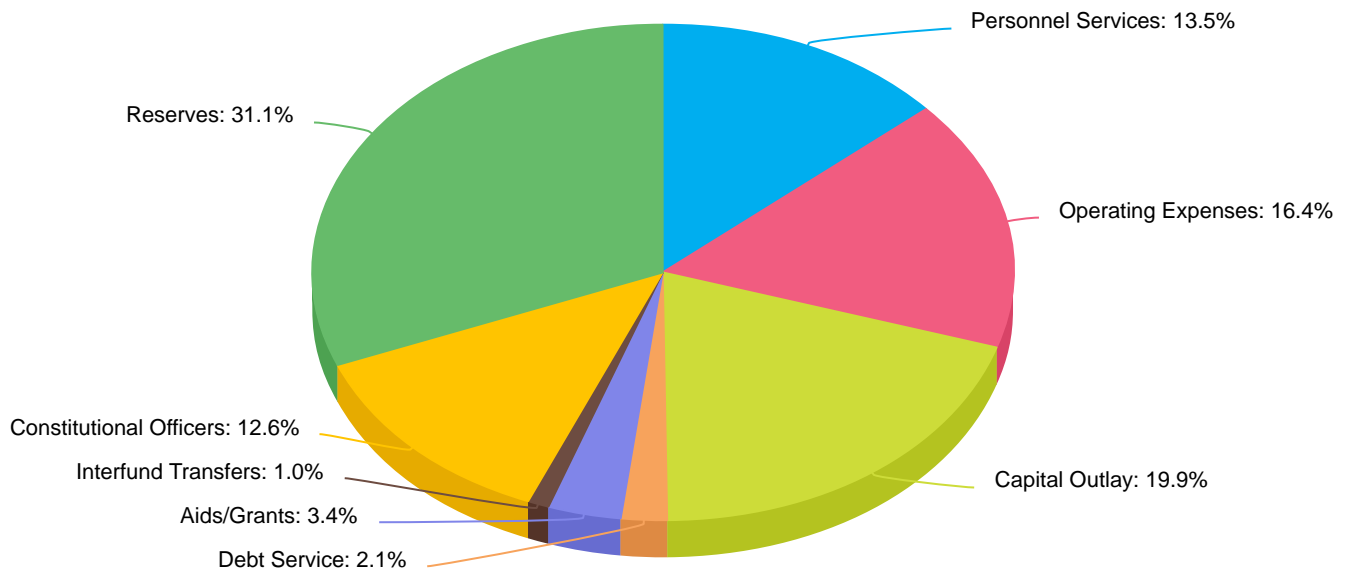
Fiscal Year Comparison



Description	FY26	FY27	% (+/-)
Personnel Services	\$ 98,684,806.00	\$ 104,122,005.00	5.5%
Operating Expenses	\$ 120,849,830.00	\$ 125,792,801.00	4.1%
Capital Outlay	\$ 127,251,853.00	\$ 153,008,358.00	20.2%
Debt Service	\$ 15,003,138.00	\$ 16,272,601.00	8.5%
Aids/Grants	\$ 15,655,158.00	\$ 25,988,797.00	66.0%
Interfund Transfers	\$ 18,794,725.00	\$ 7,550,592.00	(59.8%)
Constitutional Officers	\$ 90,478,238.00	\$ 97,225,999.00	7.5%
Reserves	\$ 200,531,680.00	\$ 239,028,060.00	19.2%
Total	\$ 687,249,428.00	\$ 768,989,213.00	11.9%

Expenditures by Activity

\$768,989,213



	Amount
Personnel Services	\$ 104,122,005.00
Operating Expenses	\$ 125,792,801.00
Capital Outlay	\$ 153,008,358.00
Debt Service	\$ 16,272,601.00
Aids/Grants	\$ 25,988,797.00
Interfund Transfers	\$ 7,550,592.00
Constitutional Officers	\$ 97,225,999.00
Reserves	\$ 239,028,060.00
	<u>\$ 768,989,213.00</u>