

**OKALOOSA COUNTY, FLORIDA
COUNTY OFFICIALS**

County Commissioners

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

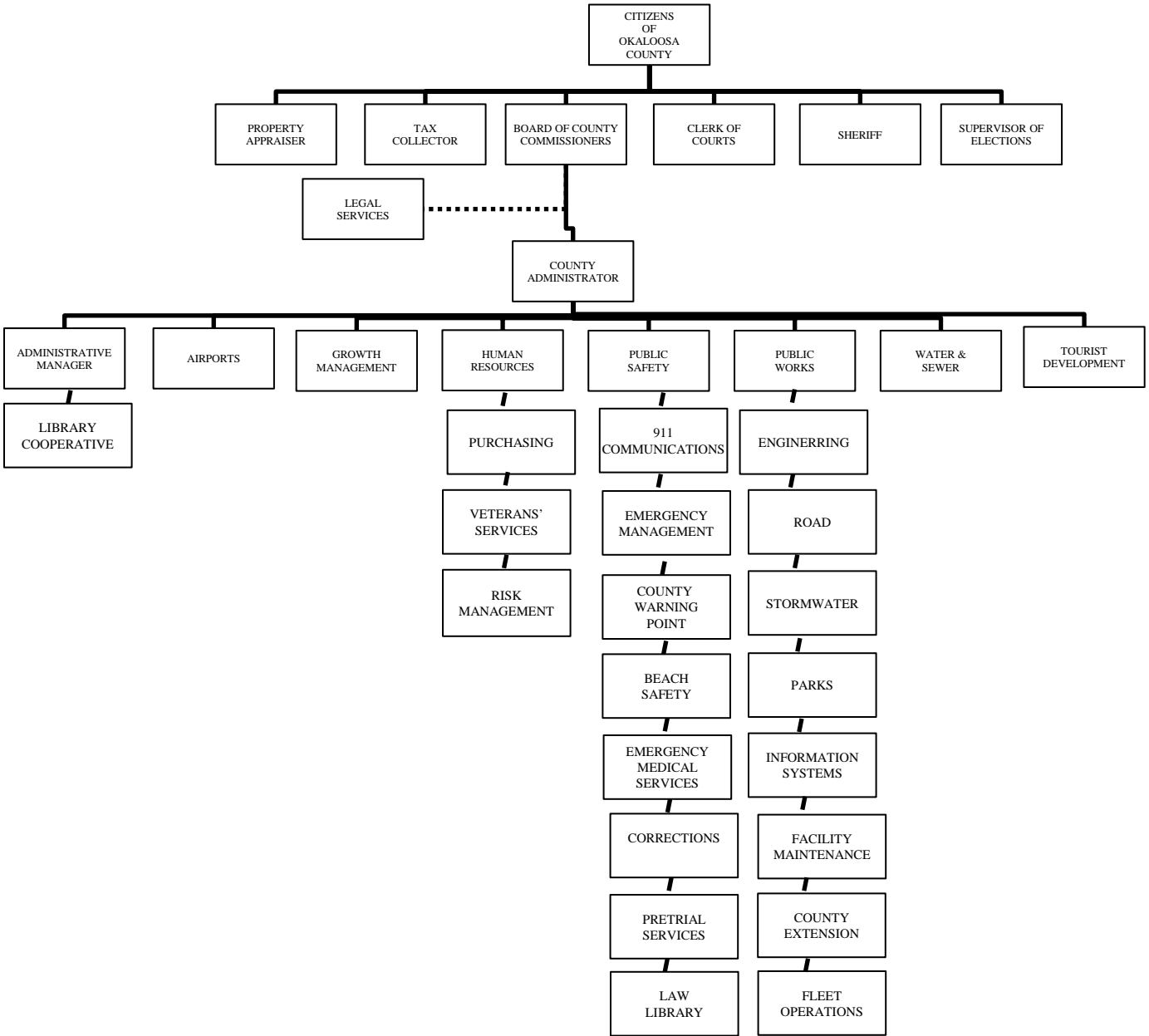
Other Elected Officials

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

Other Officials

James D. Curry	County Administrator
John Dowd	County Attorney

Board of County Commissioners Okaloosa County, Florida Fiscal Year 2013



MILLAGE PROCESS SCHEDULE

Fiscal Year 2013

ACTION

- | | |
|--------------------|---|
| July 1, 2012 | Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule) |
| By July 15, 2012 | Budget Officer submits tentative budget to the Board of County Commissioners (BCC) |
| July 15 - Aug 10 | BCC conducts budget workshops and adjusts budgets as they deem necessary |
| By August 3, 2012 | Taxing authorities advise the Property Appraiser of:
(1) Prior Year Millage Rate
(2) Proposed Millage Rate
(3) Rolled-Back Rate
(4) Date, time, and place of Public Hearing on the Tentative Budget |
| By August 24, 2012 | Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information) |
| September 6, 2012 | 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 14 - Sep 17 | Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage and final budget |
| September 18, 2012 | Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget
(Water & Sewer Administration Building -6:00 p. m.) |
| Sep 23 - Oct 10 | Value Adjustment Board convenes to hear petitions |
| October 1, 2012 | 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, the County Public Health Department Fund and the Unincorporated County Parks Unit.

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

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

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

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

GENERAL INFORMATION

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

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

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

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

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

Reviews, Workshops and Public Hearings - The County Administrator held a series of budget reviews with all activities represented in the County budget to ensure that presented budget proposals were justified and necessary to provide services desired by county citizens. The Board of County Commissioners and the County Administrator are conducting a series of workshops in an effort to pare proposed budgets and thereby evaluate levels of ad valorem tax levy, which must be shouldered by county citizens. At these workshops the commissioners attempt to reduce proposed budgets and/or find other funding sources in an effort to reduce the requirement for ad valorem taxes and at the same time provide the necessary services required and desired by citizens. Public hearings will be conducted on September 6, 2012 in Crestview and September 18, 2012 in Fort Walton Beach to receive public input regarding proposed budgets and to explain reasons for increases.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

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

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

- 196.151 Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants.
- 193.023 & 200.065(1) Property Appraiser completes assessment of property values no later than July 1 and certifies taxable value to the BCC.
- 200.065(2)(a) The budget officer computes a proposed millage rate necessary to fund the tentative budget (129.03).
- 200.011(1) The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates for be levied for each fund respectively, together with the rates certified to be levied by the Board of County Commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the Board of County Commissioners is required by law to levy taxes.
- 200.065(2)(b) Within 35 days of certification by the Property Appraiser (200.065(1), the BCC must advise the Property Appraiser:
- (1) Prior Year Millage Rate
 - (2) Proposed millage rate
 - (3) Rolled-Back Rate
 - (4) Date, time, and place of public hearings to consider proposed millage rate and tentative budget
- The Property Appraiser must mail notices with the above information from all taxing authorities no later than 55 days after certification.
- 200.065(2)(c) Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget.
- During hearing -
- (1) Amend adopted tentative budget as deemed appropriate.
 - (2) Adopt amended tentative budget.
 - (3) Recompute proposed millage and publicly announce percent, if any, by which the recomputed proposed millage exceeds the rolled-back rate.
- 200.065(2)(d) Within 15 days of the meeting adopting the tentative budget, (2)(c), the BCC will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3). Two to five days after advertisement, the final hearing will be held.

COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

During final hearing -

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

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

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

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

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

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

Millage Process package includes:

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

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

Millage

County-Wide Gross Certified Taxable Value	\$13,554,486,285	
Unincorporated MSTU Gross Certified Taxable Value	\$6,446,931,220	
Current Millage Rate	\$3.2899	per \$1000
Proposed Millage Rate	\$3.2899	per \$1000
Rolled-Back Rate (County-Wide)	\$3.3758	per \$1000
Rolled-Back Rate (Aggregate)	\$3.3755	per \$1000
Prior Year Maximum Millage Limitation	\$4.8654	per \$1000
Adopted Tentative Rate	\$3.2899	per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes	\$3.2899	per \$1000
Approved Millage Rate		per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	3.1393	per \$1000	40,423,660
County Public Health Unit	0.0516		664,599
Emergency Medical Services Enterprise	0.0990		<u>1,275,000</u>
 Total County-Wide Millage	 <u>\$3.2899</u>	 per \$1000	
 Total County-Wide Taxes			 <u>\$42,363,259</u>

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	\$0.1800	per \$1000	\$1,102,425
Aggregate Millage Rate	\$3.3755	per \$1000	
 Total County & Non County-Wide Taxes			 <u><u>\$43,465,684</u></u>

Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	3.1153	per \$1000	\$40,786,060
County Public Health Unit	0.0602		\$788,149
Emergency Medical Services Enterprise	0.1144		\$1,497,745
 Totals - Prior Year	 <u>\$3.2899</u>	 per \$1000	 <u><u>\$43,071,955</u></u>

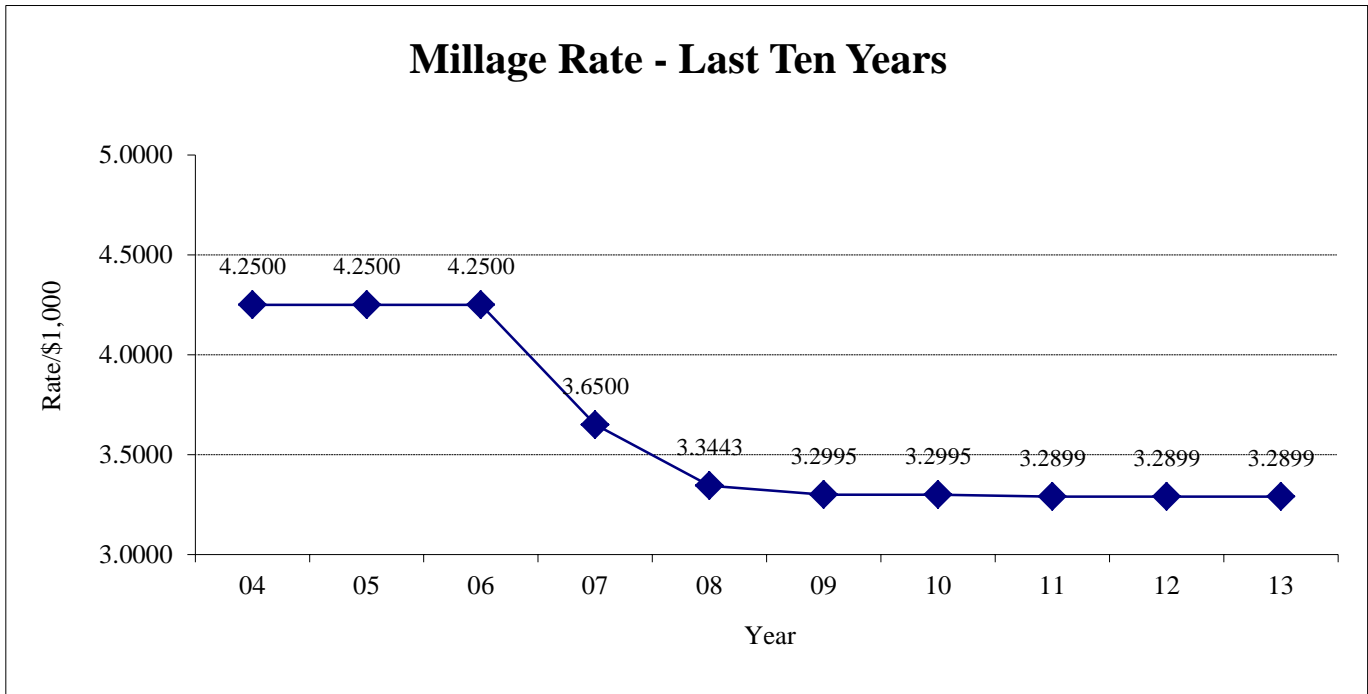
Taxes generated at the rolled-back rate would be the point from which increases are measured. Accordingly, proposed budgets represent an increase of

<u>-1.65%</u>	<u>(708,696)</u>
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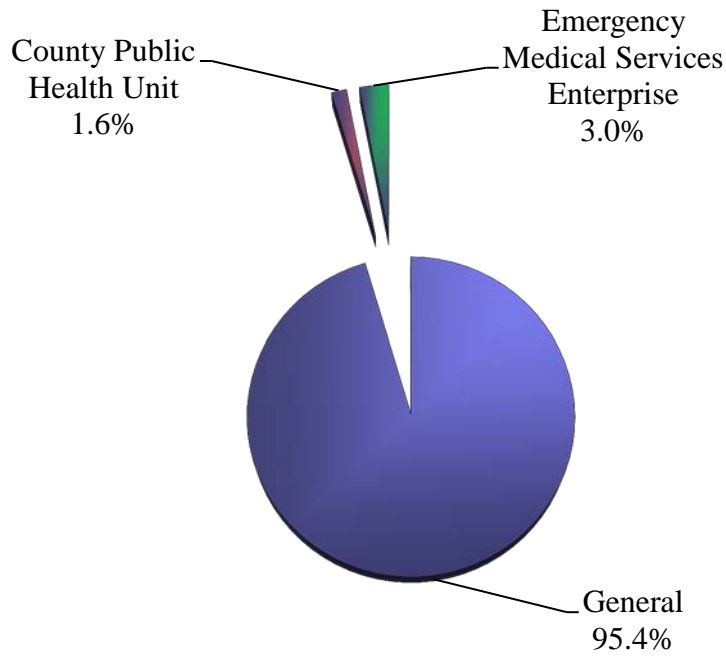
Millage - Last Ten Years

FUND	FY04	FY05	FY06	FY07	FY08
General	1.8384	1.9806	1.8957	1.6449	1.5868
Fine & Forfeiture	2.1302	1.9211	1.8609	1.5519	1.5829
County Public Health Unit	0.0674	0.0690	0.0646	0.0547	0.0484
Capital Outlay	0.0263	0.0886	0.2386	0.2568	0.0000
Emergency Medical Services Enterprise	0.1877	0.1907	0.1902	0.1417	0.1262
Total County-Wide Levy	4.2500	4.2500	4.2500	3.6500	3.3443
Unincorporated MSTU	0.2654	0.2654	0.2085	0.2085	0.1888
Aggregate Millage Rate	4.3720	4.3715	4.3669	3.7417	3.4281

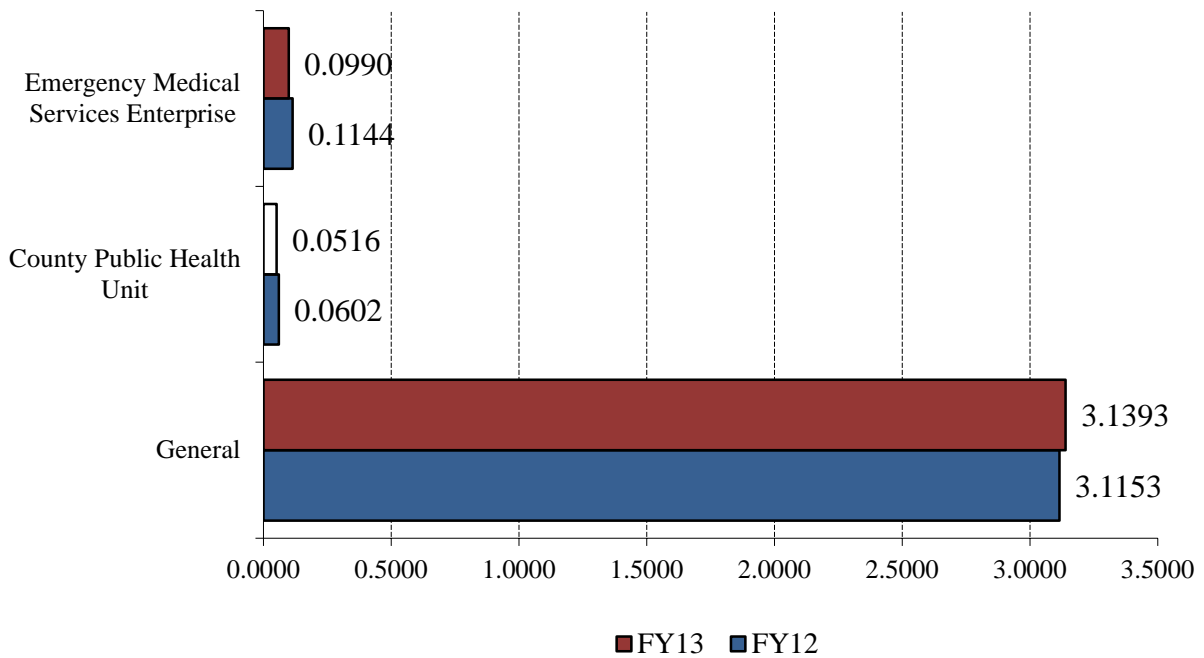
FUND	FY09	FY10	FY11	FY12	FY13
General	1.3802	1.3845	1.4546	3.1153	3.1393
Fine & Forfeiture	1.7748	1.7741	1.6724	0.0000	0.0000
County Public Health Unit	0.0520	0.0534	0.0578	0.0602	0.0516
Capital Outlay	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.0925	0.0779	0.1051	0.1144	0.0990
Total County-Wide Levy	3.2995	3.2995	3.2899	3.2899	3.2899
Unincorporated MSTU	0.1800	0.1800	0.1800	0.1800	0.1800
Aggregate Millage Rate	3.3802	3.3722	3.3735	3.3744	3.3755



Fiscal Year 2013 Millage Percentage by Fund



Millage Comparison FY12 vs. FY13

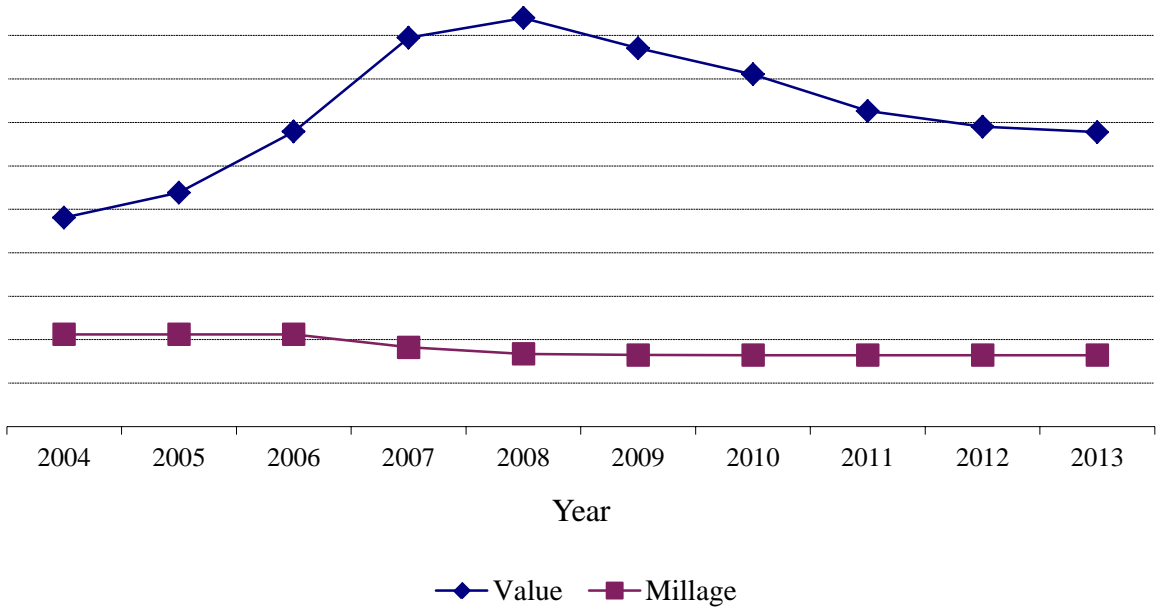


Property Value - Last Ten Years

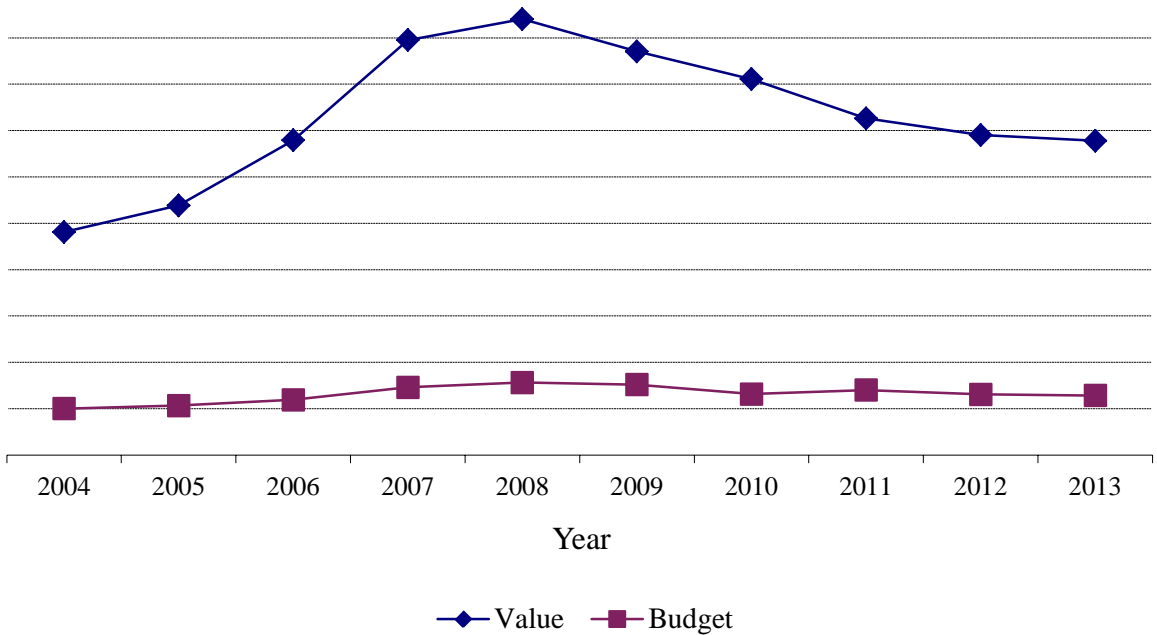
<u>Year</u>	<u>Final Valuation</u>	<u>Millage</u>	<u>Taxes @ 95%</u>	<u>Total Budget</u>
2004	\$9,618,024,001	4.2500	\$38,832,772	\$200,708,951
2005	\$10,767,916,378	4.2500	\$43,475,462	\$213,637,230
2006	\$13,576,903,661	4.2500	\$54,816,749	\$238,388,812
2007	\$17,899,368,086	3.6500	\$62,066,059	\$292,259,226
2008	\$18,806,640,352	3.3443	\$59,750,295	\$313,172,524
2009	\$17,410,630,993	3.2995	\$54,574,058	\$304,080,099
2010	\$16,213,042,985	3.2899	\$50,672,326	\$263,569,236
2011	\$14,521,804,221	3.2899	\$45,386,520	\$280,421,796
2012	\$13,802,468,365	3.2899	\$43,138,304	\$261,624,931
2013 (1)	\$13,554,486,285	3.2899	\$42,363,259	\$257,241,963

(1) Certified as of July 1, 2012.

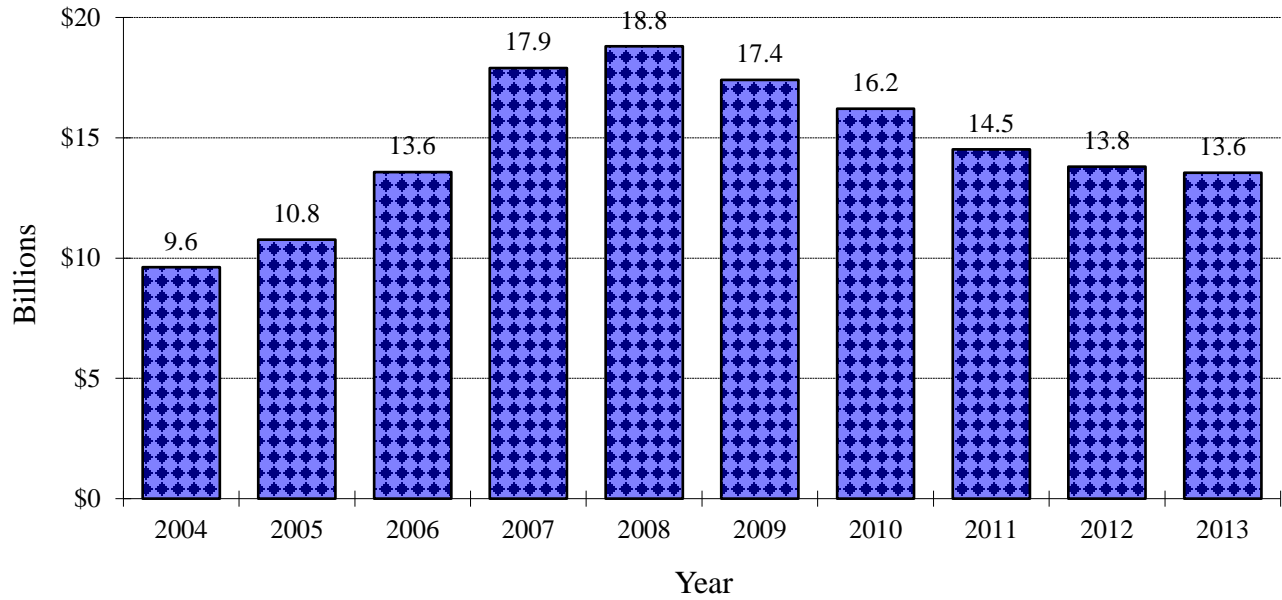
Trend Comparison Value vs. Millage



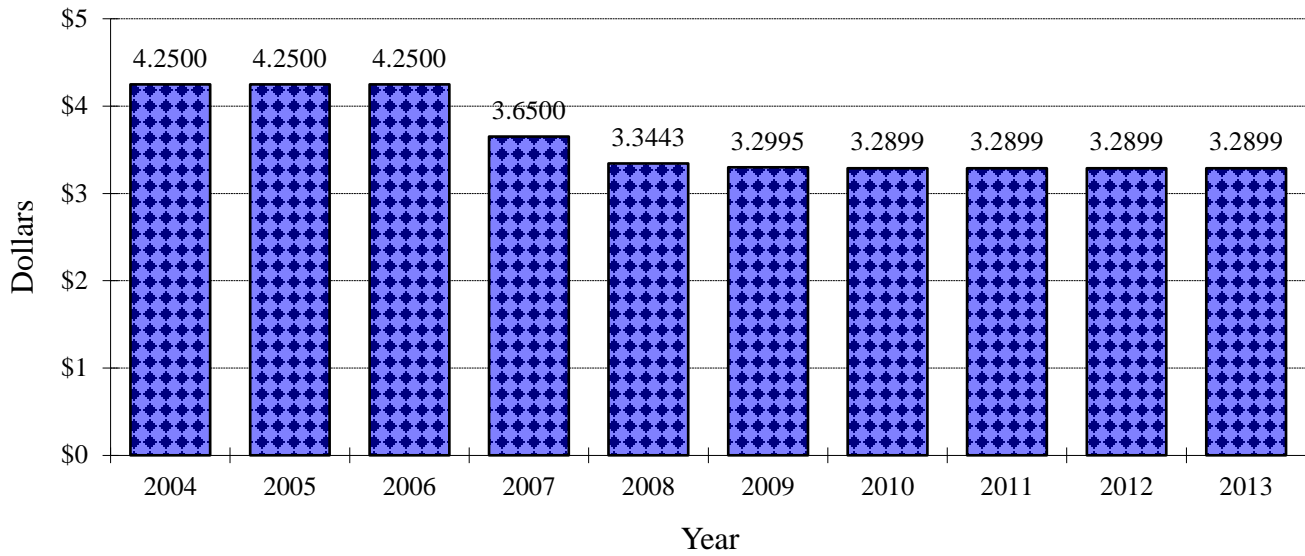
Trend Comparison Value vs. Budget



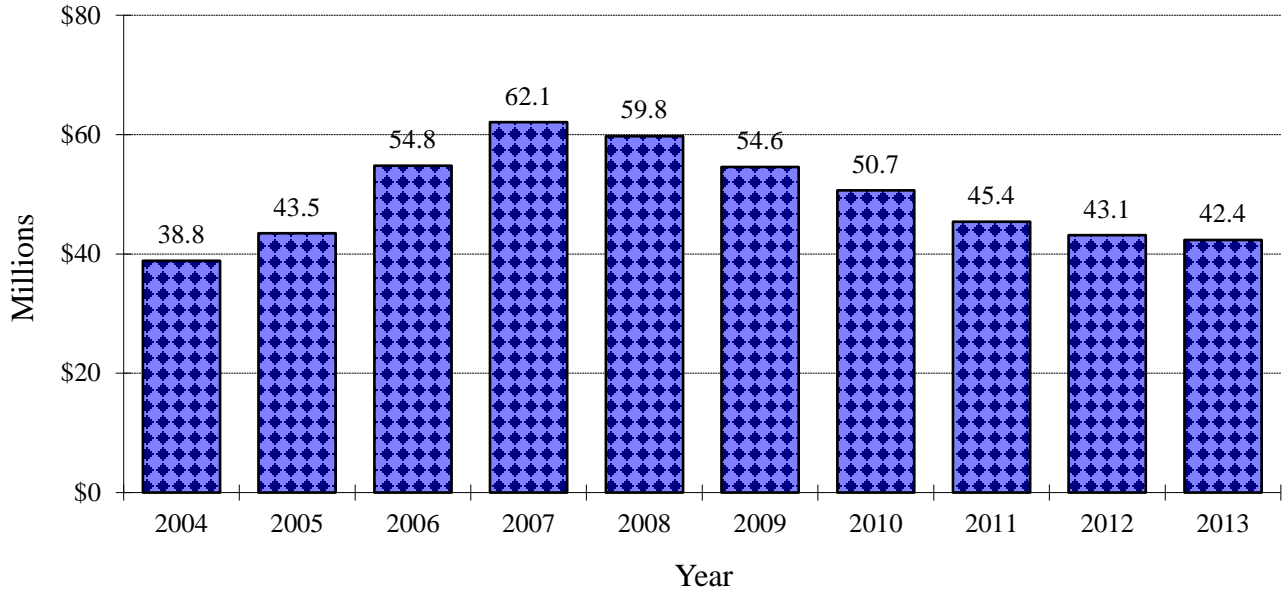
Property Valuation Last Ten Years



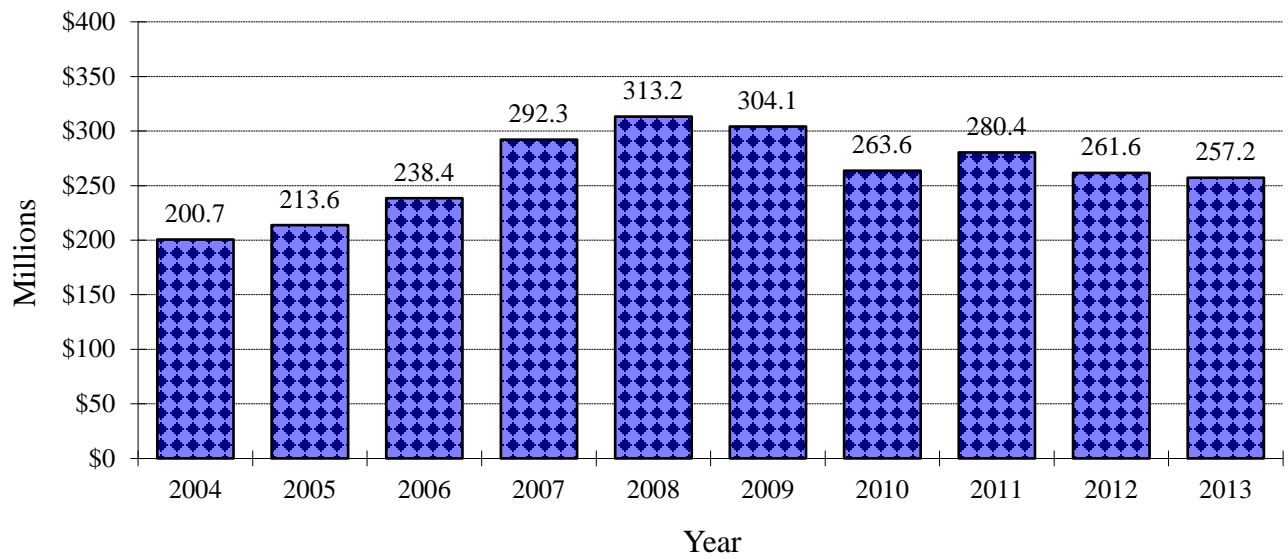
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years



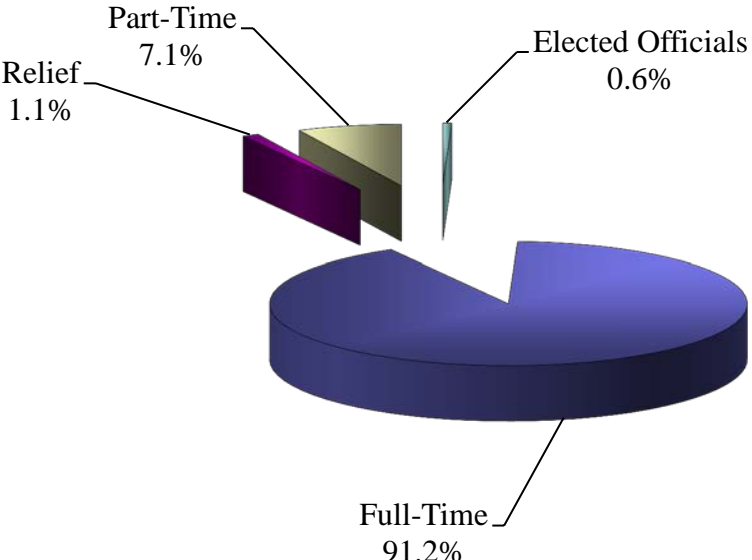
Human Resources Summary

Fund	Title	FY11	FY12	FY13	+/-
001	Board of County Commissioners	8	9	9	0
	County Administrator	3	4	4	0
	Purchasing	6	5	5	0
	Human Resources	8	8	7	(1)
	Legal Services	1	1	1	0
	Growth Management	11	11	11	0
	Geographical Information Systems	9	8	8	0
	Systems and Networking	7	7	7	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	44	44	44	0
	Emergency Management	3	3	3	0
	County Warning Point	17	16	16	0
	Code Enforcement	3	3	3	0
	Beach Safety	24	24	24	0
	Corrections Department	133	125	129	4
	Agriculture Extension	10	9	9	0
	Veterans Services	3	3	3	0
	Mosquito Control	8	8	8	0
	County Parks		0	0	0
	Library Cooperative	1	1	1	0
	Pretrial Services	4	4	4	0
	Growth Management - Grant	1	1	1	0
	FDLIS Cooperative - Grant	1	1	1	0
	Drug Court/Mental Health - Grant	4	4	4	0
	General Fund	314	304	307	3
101	Engineering Department	18	15	15	0
	Road Department	95	94	95	1
	Traffic Signal Maintenance	5	5	5	0
	Stormwater Management	5	4	4	0
	Traffic Planner - Grant	1	1	1	0
104	Tourism Promotion	9	9	9	0
	Tourism-Administration	1	1	1	0
	Product Improvement	1	1	1	0
108	911 Coordinator	5	5	5	0
115	Unincorporated County Parks	19	19	19	0
119	Prisoner Benefit	2	2	3	1
120	Judicial Innovations	5	5	5	0
	Law Library	1	1	1	0
	Special Revenue Funds	167	162	164	2
411	Water & Sewer-Operating	128	122	119	(3)
421	Airport Administration	8	9	8	(1)
	Airport-Operating	12	12	14	2
	Airport Security	0	16	15	(1)
	Destin	3	3	2	(1)
	Bob Sikes	1	1	1	0
430	Solid Waste	6	5	5	0
	Recycling Department	7	7	7	0
441	Inspection Department	12	12	12	0
450	Emergency Medical Services	117	111	111	0

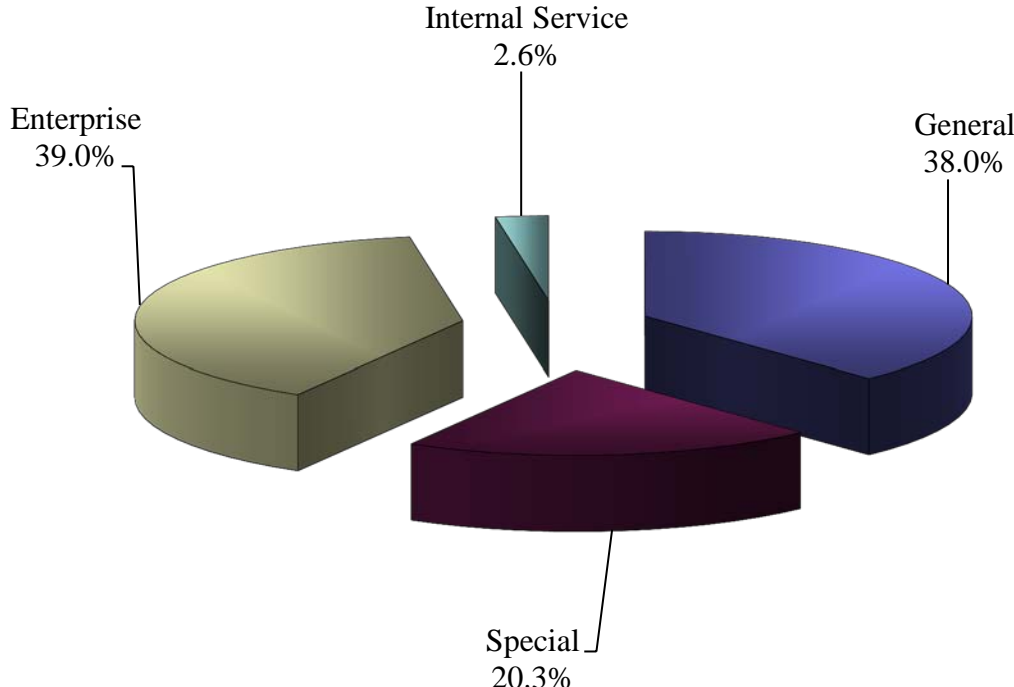
Human Resources Summary

Fund	Title	FY11	FY12	FY13	+/-
460	Conference Center Promotions	2	2	2	0
	Conference Center Administration	19	19	19	0
	Enterprise Funds	315	319	315	(4)
501	Risk Management	3	3	3	0
502	Fleet Operations	18	18	18	0
	Internal Service Funds	21	21	21	0
	GRAND TOTAL	817	806	807	1
	Elected Officials	5	5	5	0
	Full-time	744	736	736	0
	Part-time	10	8	9	1
	Relief	58	57	57	0
	Total	817	806	807	1

Positions by Category



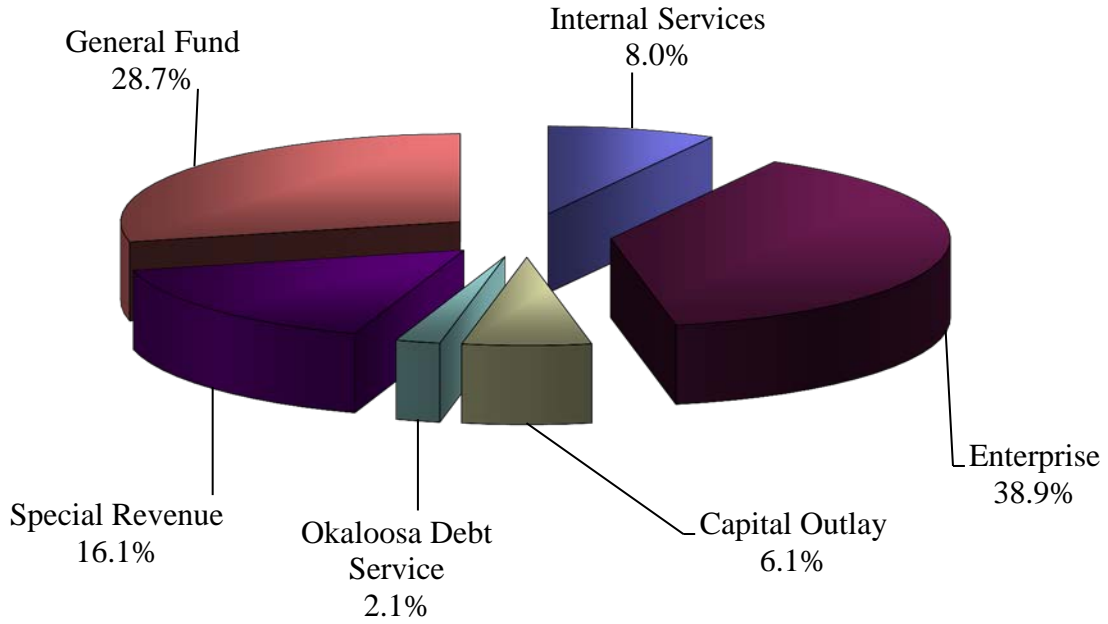
Positions by Major Fund



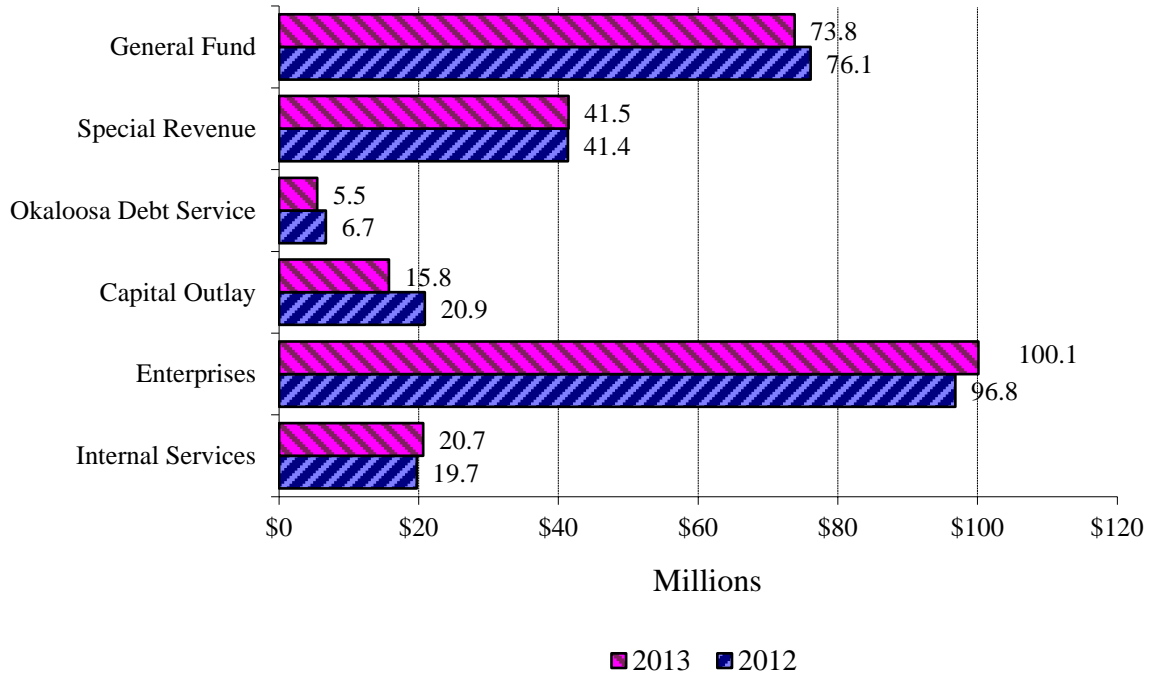
Summary of Balances Revenues and Expenditures

Title	Approved 2011	Approved 2012	Approved 2013	\$ Inc/(Dec)	% Inc/(Dec)
001 General Fund	\$34,858,008	\$76,122,497	\$73,822,667	(\$2,299,830)	-3.0%
101 County Transportation Trust Fund	\$11,360,758	\$10,902,631	\$9,035,127	(\$1,867,504)	-17.1%
102 Fine & Forfeiture Fund	\$47,985,539	\$0	\$0	\$0	N/A
103 Library Cooperative Fund	\$704,894	\$0	\$0	\$0	N/A
104 Tourist Development Fund	\$15,640,400	\$16,980,000	\$17,945,473	\$965,473	5.7%
105 Natural Disaster Fund	\$0	\$0	\$1,000,000	\$1,000,000	N/A
106 S.H.I.P. Fund	\$0	\$400,000	\$400,000	\$0	0.0%
108 E-911 Operations Fund	\$0	\$2,058,200	\$2,165,700	\$107,500	5.2%
109 Radio Communications Fund	\$0	\$140,000	\$210,000	\$70,000	50.0%
110 Law Enforcement Trust Fund	\$0	\$25,000	\$25,000	\$0	0.0%
111 Police Academy Fund	\$0	\$170,000	\$155,750	(\$14,250)	-8.4%
112 County Public Health Fund	\$808,957	\$808,957	\$676,599	(\$132,358)	-16.4%
113 M.S.B.U. Fund	\$803,336	\$922,246	\$893,596	(\$28,650)	-3.1%
115 Unincorporated County Parks Fund	\$5,736,270	\$5,536,215	\$5,693,425	\$157,210	2.8%
119 Prisoner Benefit Fund	\$0	\$649,200	\$738,500	\$89,300	13.8%
120 Additional Court Cost Fund	\$0	\$2,402,426	\$2,094,966	(\$307,460)	-12.8%
121 Drug Abuse Trust Fund	\$0	\$97,150	\$75,000	(\$22,150)	-22.8%
122 Domestic Violence Trust Fund	\$0	\$275,255	\$278,755	\$3,500	1.3%
123 Traffic Education Fund	\$0	\$0	\$66,000	\$66,000	N/A
201 Okaloosa Debt Service Fund	\$6,051,283	\$6,702,379	\$5,462,648	(\$1,239,731)	-18.5%
301 Capital Outlay Construction Trust Fund	\$25,560,156	\$9,643,201	\$4,999,685	(\$4,643,516)	-48.2%
302 Road/Bridge Construction Fund	\$12,840,238	\$11,245,238	\$10,755,000	(\$490,238)	-4.4%
411 Water & Sewer Enterprise	\$39,159,955	\$43,332,844	\$46,915,648	\$3,582,804	8.3%
421 Airport Enterprise	\$26,054,155	\$28,421,442	\$27,392,642	(\$1,028,800)	-3.6%
430 Solid Waste Enterprise	\$7,791,000	\$6,961,000	\$7,825,500	\$864,500	12.4%
441 Inspection Enterprise	\$1,169,757	\$1,428,345	\$1,359,284	(\$69,061)	-4.8%
450 Emergency Medical Service Enterprise	\$7,161,472	\$7,045,330	\$7,080,364	\$35,034	0.5%
460 Conference Center Enterprise	\$17,592,700	\$9,635,450	\$9,521,625	(\$113,825)	-1.2%
501 Self Insurance	\$15,010,665	\$14,620,570	\$14,927,768	\$307,198	2.1%
502 Garage Services	\$4,132,253	\$5,099,355	\$5,725,241	\$625,886	12.3%
TOTAL	\$280,421,796	\$261,624,931	\$257,241,963	(\$4,382,968)	-1.7%

Budget by Major Funds



FY12 vs. FY13 Total Budget



Revenue Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
001	0100R	General Fund Revenue	\$70,581,503	\$69,697,661	(\$883,842)	-1.3%
	0103R	Purchasing Department	\$5,500	\$10,100	\$4,600	83.6%
	0108R	Planning Department	\$35,500	\$37,250	\$1,750	4.9%
	0111R	Information Systems	\$13,935	\$13,935	\$0	0.0%
	0112R	Facilities Maintenance	\$78,000	\$78,900	\$900	1.2%
	0122R	County Warning Point	\$91,200	\$97,420	\$6,220	6.8%
	0124R	Code Enforcement	\$30,000	\$36,104	\$6,104	20.3%
	0126R	Corrections Department	\$486,200	\$359,200	(\$127,000)	-26.1%
	0130R	Agriculture Extension	\$7,500	\$7,000	(\$500)	-6.7%
	0141R	Community Transit	\$30,000	\$20,000	(\$10,000)	-33.3%
	0170R	County Parks	\$20,500	\$456,626	\$436,126	2127.4%
	0171R	Library Cooperative	\$585,500	\$588,600	\$3,100	0.5%
	0183R	Sheriff	\$3,788,474	\$2,176,785	(\$1,611,689)	-42.5%
	0603R	Court Administration	\$700	\$500	(\$200)	-28.6%
	0610R	Pretrial Services	\$45,000	\$25,000	(\$20,000)	-44.4%
	701112R	OEA Eglin AFB Growth (11)	\$93,629	\$0	(\$93,629)	-100.0%
	701271R	State Aid Library (12)	\$58,245	\$61,927	\$3,682	6.3%
	701291R	FDCF MH & DCCM	\$171,111	\$155,659	(\$15,452)	-9.0%
		TOTAL	\$76,122,497	\$73,822,667	(\$2,299,830)	-3.0%
101	1000R	County Transportation Trust Fund Revenue	\$9,258,730	\$7,842,878	(\$1,415,852)	-15.3%
	1004R	Stormwater Management	\$1,554,331	\$1,102,564	(\$451,767)	-29.1%
	71901R	DOT Traffic Signalization (09)	\$89,570	\$89,685	\$115	0.1%
		TOTAL	\$10,902,631	\$9,035,127	(\$1,867,504)	-17.1%
104	1150R	Tourist Development Revenue	\$6,305,000	\$8,455,000	\$2,150,000	34.1%
	1175R	Dune/Beach Revenue	\$10,675,000	\$9,490,473	(\$1,184,527)	-11.1%
		TOTAL	\$16,980,000	\$17,945,473	\$965,473	5.7%
105	1200R	Natural Disaster Fund	\$0	\$1,000,000	\$1,000,000	N/A
		TOTAL	\$0	\$1,000,000	\$1,000,000	N/A
106	1351R	E.J.M. Aerospace	\$400,000	\$400,000	\$0	0.0%
		TOTAL	\$400,000	\$400,000	\$0	0.0%
108	1401R	9-1-1 Coordinator	\$2,058,200	\$2,165,700	\$107,500	5.2%
		TOTAL	\$2,058,200	\$2,165,700	\$107,500	5.2%
109	1021R	Radio Communications Program	\$140,000	\$210,000	\$70,000	50.0%
		TOTAL	\$140,000	\$210,000	\$70,000	50.0%
110	1022R	Forfeitures Sheriff	\$25,000	\$25,000	\$0	0.0%
		TOTAL	\$25,000	\$25,000	\$0	0.0%
111	1023R	Education Corrections/Sheriff	\$170,000	\$155,750	(\$14,250)	-8.4%
		TOTAL	\$170,000	\$155,750	(\$14,250)	-8.4%
112	1550R	County Health Department Revenue	\$808,957	\$676,599	(\$132,358)	-16.4%
		TOTAL	\$808,957	\$676,599	(\$132,358)	-16.4%

Revenue Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
113	1601R	Tanglewood MSBU	\$35,390	\$31,340	(\$4,050)	-11.4%
	1602R	Island Lights MSBU	\$230,367	\$232,856	\$2,489	1.1%
	1603R	Northgate MSBU	\$15,925	\$17,931	\$2,006	12.6%
	1604R	Chateauguay II MSBU	\$1,963	\$2,006	\$43	2.2%
	1605R	Gable Estates MSBU	\$2,280	\$2,348	\$68	3.0%
	1606R	Valencia Arms MSBU	\$7,645	\$7,507	(\$138)	-1.8%
	1607R	Colony Estates MSBU	\$8,885	\$8,875	(\$10)	-0.1%
	1608R	Hidden Trails MSBU	\$6,754	\$6,446	(\$308)	-4.6%
	1609R	Lafitte Crescent MSBU	\$2,698	\$2,647	(\$51)	-1.9%
	1610R	McFarland MSBU	\$4,617	\$5,037	\$420	9.1%
	1611R	Sylvania Heights MSBU	\$11,420	\$13,693	\$2,273	19.9%
	1612R	Willow Bend MSBU	\$866	\$1,064	\$198	22.9%
	1613R	Lake Point MSBU	\$8,964	\$8,131	(\$833)	-9.3%
	1614R	Coventry Park MSBU	\$7,250	\$5,410	(\$1,840)	-25.4%
	1615R	Donlabrook MSBU	\$2,778	\$1,932	(\$846)	-30.5%
	1616R	Emerald Point MSBU	\$7,991	\$6,647	(\$1,344)	-16.8%
	1617R	Brookwood MSBU	\$1,152	\$1,397	\$245	21.3%
	1618R	Bristol Park MSBU	\$590	\$741	\$151	25.6%
	1619R	Hidden Trails II MSBU	\$2,574	\$2,432	(\$142)	-5.5%
	1620R	Forest Cove MSBU	\$2,699	\$2,573	(\$126)	-4.7%
	1621R	Sandy Ridge MSBU	\$1,420	\$1,706	\$286	20.1%
	1622R	Cherokee Bend MSBU	\$1,833	\$1,891	\$58	3.2%
	1623R	Lake Point II MSBU	\$6,833	\$6,351	(\$482)	-7.1%
	1624R	Hidden Trails 6 MSBU	\$600	\$854	\$254	42.3%
	1625R	Lawton Court MSBU	\$2,243	\$2,304	\$61	2.7%
	1626R	Mills Landing MSBU	\$3,743	\$3,961	\$218	5.8%
	1627R	Rush Park West MSBU	\$6,286	\$6,064	(\$222)	-3.5%
	1628R	High Grove Plantation MSBU	\$600	\$819	\$219	36.5%
	1629R	Victoria Park MSBU	\$4,352	\$4,160	(\$192)	-4.4%
	1630R	Lake Charleston MSBU	\$2,287	\$1,758	(\$529)	-23.1%
	1631R	Rocky Bayou MSBU	\$19,038	\$20,086	\$1,048	5.5%
	1632R	Old Town MSBU	\$4,558	\$5,076	\$518	11.4%
	1633R	Rosebud Plantation MSBU	\$1,425	\$3,652	\$2,227	156.3%
	1634R	Oakwood Townhomes MSBU	\$1,941	\$1,970	\$29	1.5%
1635R	Hunter's Run MSBU	\$10,831	\$2,504	(\$8,327)	-76.9%	
1636R	Bent Tree MSBU	\$13,569	\$13,789	\$220	1.6%	
1637R	Whitrock Village MSBU	\$3,019	\$9,691	\$6,672	221.0%	
1638R	Emerald Village MSBU	\$4,439	\$3,473	(\$966)	-21.8%	
1639R	Glenwood Court MSBU	\$480	\$552	\$72	15.0%	
1640R	Emerald Village I & II MSBU	\$5,557	\$5,580	\$23	0.4%	
1641R	Stonebridge I-V MSBU	\$3,780	\$3,561	(\$219)	-5.8%	
1642R	Eagles Nest Revenue	\$1,480	\$3,737	\$2,257	152.5%	
1643R	Colony Estates II MSBU	\$16,984	\$17,580	\$596	3.5%	
1695R	Bluewater Bay MSTU	\$366,340	\$345,264	(\$21,076)	-5.8%	
1697R	Lake Pippin MSTU	\$75,800	\$66,200	(\$9,600)	-12.7%	
		TOTAL	\$922,246	\$893,596	(\$28,650)	-3.1%
115	1750R	Unincorporated County Parks Revenue	\$5,536,215	\$5,693,425	\$157,210	2.8%
		TOTAL	\$5,536,215	\$5,693,425	\$157,210	2.8%
119	1024R	Prisoner Benefit	\$649,200	\$738,500	\$89,300	13.8%
		TOTAL	\$649,200	\$738,500	\$89,300	13.8%

Revenue Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
120	1025R	Judicial Innovations	\$755,000	\$685,000	(\$70,000)	-9.3%
	1026R	Legal Aid	\$105,000	\$85,000	(\$20,000)	-19.0%
	1027R	Law Library	\$119,139	\$98,900	(\$20,239)	-17.0%
	1028R	Teen Court	\$190,980	\$170,980	(\$20,000)	-10.5%
	1029R	Court Information Technology	\$382,307	\$355,086	(\$27,221)	-7.1%
	1030R	Court Facilities	\$850,000	\$700,000	(\$150,000)	-17.6%
		TOTAL	\$2,402,426	\$2,094,966	(\$307,460)	-12.8%
121	1031R	Drug Abuse Trust	\$97,150	\$75,000	(\$22,150)	-22.8%
		TOTAL	\$97,150	\$75,000	(\$22,150)	-22.8%
122	1032R	Family Mediation	\$5,255	\$3,755	(\$1,500)	-28.5%
	1033R	Domestic Violence Trust	\$270,000	\$275,000	\$5,000	1.9%
		TOTAL	\$275,255	\$278,755	\$3,500	1.3%
123	1034R	Traffic Education Fund	\$0	\$66,000	\$66,000	N/A
		TOTAL	\$0	\$66,000	\$66,000	N/A
201	2100R	Okaloosa Debt Service Revenue	\$4,453,500	\$3,429,119	(\$1,024,381)	-23.0%
	2104R	Tourist Develop Debt	\$472,000	\$0	(\$472,000)	-100.0%
	2105R	Courthouse Annex Extension	\$1,776,879	\$2,033,529	\$256,650	14.4%
		TOTAL	\$6,702,379	\$5,462,648	(\$1,239,731)	-18.5%
301	3100R	Capital Outlay Construction Fund Revenue	\$1,939,500	\$1,585,000	(\$354,500)	-18.3%
	3160R	Judicial Revenue	\$7,000,000	\$2,650,000	(\$4,350,000)	-62.1%
	3175R	Capital Outlay Parks Revenue	\$58,701	\$29,685	(\$29,016)	-49.4%
	3179R	Florida Boating Improvement Program	\$645,000	\$735,000	\$90,000	14.0%
		TOTAL	\$9,643,201	\$4,999,685	(\$4,643,516)	-48.2%
302	3201R	Road/Bridge CGT Revenue	\$6,680,000	\$6,555,000	(\$125,000)	-1.9%
	3202R	Road/Bridge 1 LOGT Revenue	\$3,525,000	\$3,700,000	\$175,000	5.0%
	3204R	R/B Resurfacing Revenue	\$500,000	\$500,000	\$0	0.0%
	3205R	R/B Special Projects Revenue	\$540,238	\$0	(\$540,238)	-100.0%
		TOTAL	\$11,245,238	\$10,755,000	(\$490,238)	-4.4%
411	4100R	Water & Sewer Revenue	\$43,332,844	\$42,565,648	(\$767,196)	-1.8%
	4150R	Water & Sewer 2012 Loan	\$0	\$4,350,000	\$4,350,000	N/A
		TOTAL	\$43,332,844	\$46,915,648	\$3,582,804	8.3%
421	4200R	Airport Fund Revenue	\$6,665,000	\$7,015,000	\$350,000	5.3%
	4201R	Okaloosa Regional Airport Revenue	\$8,939,594	\$8,161,199	(\$778,395)	-8.7%
	4203R	Airport Security	\$0	\$88,911	\$88,911	N/A
	4210R	Destin Airport Revenue	\$581,255	\$620,175	\$38,920	6.7%
	4220R	Bob Sikes Airport Revenue	\$356,315	\$419,268	\$62,953	17.7%
	4255R	P.F.C. Revenue	\$9,101,778	\$7,604,000	(\$1,497,778)	-16.5%
	4256R	C.F.C. Revenue	\$2,777,500	\$3,484,089	\$706,589	25.4%
		TOTAL	\$28,421,442	\$27,392,642	(\$1,028,800)	-3.6%
430	4300R	Solid Waste Fund Revenue	\$6,960,500	\$7,825,000	\$864,500	12.4%
	4310R	Reef Coordinator	\$500	\$500	\$0	0.0%
		TOTAL	\$6,961,000	\$7,825,500	\$864,500	12.4%

Revenue Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
441	4400R	Inspection Revenue	\$1,428,345	\$1,359,284	(\$69,061)	-4.8%
		TOTAL	\$1,428,345	\$1,359,284	(\$69,061)	-4.8%
450	4500R	Emergency Medical Service Revenue	\$7,045,330	\$7,080,364	\$35,034	0.5%
		TOTAL	\$7,045,330	\$7,080,364	\$35,034	0.5%
460	4601R	4th Cent Operating Revenue	\$3,925,000	\$3,581,875	(\$343,125)	-8.7%
	4615R	3rd Cent Operating Revenue	\$5,710,450	\$5,939,750	\$229,300	4.0%
		TOTAL	\$9,635,450	\$9,521,625	(\$113,825)	-1.2%
501	5100R	Self Insurance Revenue	\$14,620,570	\$14,927,768	\$307,198	2.1%
		TOTAL	\$14,620,570	\$14,927,768	\$307,198	2.1%
502	5200R	Garage Services Revenue	\$5,099,355	\$5,725,241	\$625,886	12.3%
		TOTAL	\$5,099,355	\$5,725,241	\$625,886	12.3%
GRAND TOTAL			<u>\$261,624,931</u>	<u>\$257,241,963</u>	<u>(\$4,382,968)</u>	<u>-1.7%</u>

Expenditure Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
001	0101	Board of County Commissioners	\$753,141	\$709,591	(\$43,550)	-5.8%
	0102	County Administrator	\$402,099	\$400,355	(\$1,744)	-0.4%
	0103	Purchasing Department	\$348,113	\$347,689	(\$424)	-0.1%
	0104	Human Resources	\$559,447	\$480,427	(\$79,020)	-14.1%
	0107	Legal Services	\$287,855	\$327,854	\$39,999	13.9%
	0108	Planning Department	\$687,047	\$658,168	(\$28,879)	-4.2%
	0109	General Services-Planning	\$11,948	\$11,294	(\$654)	-5.5%
	01112	Geographical Info Systems	\$647,828	\$616,581	(\$31,247)	-4.8%
	01113	Systems & Networking	\$562,644	\$522,654	(\$39,990)	-7.1%
	01114	Applications & Admin	\$527,468	\$535,719	\$8,251	1.6%
	0112	Facilities Maintenance	\$2,875,893	\$2,808,349	(\$67,544)	-2.3%
	0114	General Services-Other	\$3,985,667	\$3,817,259	(\$168,408)	-4.2%
	0115	Property Appraiser Operating	\$326,180	\$316,866	(\$9,314)	-2.9%
	0116	Tax Collector Operating	\$3,511,030	\$3,469,025	(\$42,005)	-1.2%
	0120	General Services-Fire Control	\$54,403	\$53,719	(\$684)	-1.3%
	0121	Emergency Management	\$342,690	\$325,247	(\$17,443)	-5.1%
	0122	County Warning Point	\$962,460	\$943,006	(\$19,454)	-2.0%
	0124	Code Enforcement	\$164,272	\$150,220	(\$14,052)	-8.6%
	0125	Beach Safety	\$532,051	\$491,719	(\$40,332)	-7.6%
	0126	Corrections Department	\$12,351,034	\$12,221,552	(\$129,482)	-1.0%
	0127	Medical Examiner	\$464,852	\$440,537	(\$24,315)	-5.2%
	0130	Agriculture Extension	\$323,231	\$306,717	(\$16,514)	-5.1%
	0131	General Services-Conservation	\$47,098	\$45,215	(\$1,883)	-4.0%
	0140	Coordinated Transportation	\$25,000	\$25,000	\$0	0.0%
	0141	Community Transit	\$188,307	\$290,775	\$102,468	54.4%
	0150	General Services-Industry Development	\$1,432,137	\$1,255,337	(\$176,800)	-12.3%
	0151	Veterans Service	\$162,114	\$139,264	(\$22,850)	-14.1%
	0160	Mosquito Control	\$493,395	\$471,370	(\$22,025)	-4.5%
	0161	Public Health	\$466,000	\$447,360	(\$18,640)	-4.0%
	0162	Mental Health	\$666,830	\$594,803	(\$72,027)	-10.8%
	0163	Board of County Commissioners-Welfare	\$1,911,383	\$1,999,942	\$88,559	4.6%
	0170	County Parks	\$582,635	\$578,149	(\$4,486)	-0.8%
	0171	Library Cooperative	\$585,500	\$588,600	\$3,100	0.5%
	0180	Clerk to the Board of County Commissioners	\$1,318,754	\$1,261,964	(\$56,790)	-4.3%
	0181	Property Appraiser	\$2,953,193	\$2,998,207	\$45,014	1.5%
	0183	Sheriff	\$29,537,904	\$27,980,890	(\$1,557,014)	-5.3%
	0184	Supervisor of Elections	\$1,668,115	\$1,580,753	(\$87,362)	-5.2%
	0601	State Attorney Office	\$90,478	\$88,510	(\$1,968)	-2.2%
	0603	Court Administration	\$2,500	\$2,000	(\$500)	-20.0%
	0604	Administration-Circuit Court	\$3,500	\$3,000	(\$500)	-14.3%
	0605	Judges	\$3,000	\$2,500	(\$500)	-16.7%
0610	Pretrial Services Program	\$296,179	\$269,842	(\$26,337)	-8.9%	
0199	Reserves/Miscellaneous	\$2,684,137	\$3,027,052	\$342,915	12.8%	
701112	OEA Eglin AFB Growth (12)	\$93,629	\$0	(\$93,629)	-100.0%	
701271	State Aid Library (12)	\$58,245	\$61,927	\$3,682	6.3%	
701291	FDCF MH & DCCM	\$171,111	\$155,659	(\$15,452)	-9.0%	
	TOTAL	\$76,122,497	\$73,822,667	(\$2,299,830)	-3.0%	
101	1001	Engineering Department	\$1,183,109	\$1,160,057	(\$23,052)	-1.9%
	1002	Road Department	\$7,537,195	\$6,173,180	(\$1,364,015)	-18.1%
	1003	Traffic Signal Maintenance	\$538,426	\$509,641	(\$28,785)	-5.3%
	1004	Stormwater Management	\$1,554,331	\$1,102,564	(\$451,767)	-29.1%
	71901	FDOT Traffic Signals (09)	\$89,570	\$89,685	\$115	0.1%
	TOTAL	\$10,902,631	\$9,035,127	(\$1,867,504)	-17.1%	

Expenditure Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
104	1151	Tourism Promotion	\$1,789,763	\$2,311,204	\$521,441	29.1%
	1152	Tourism-Administration	\$742,078	\$917,301	\$175,223	23.6%
	1154	Convention & Visitor Bureau	\$190,550	\$121,450	(\$69,100)	-36.3%
	1555	Film Commission	\$64,650	\$60,600	(\$4,050)	-6.3%
	1170	Beach Maintenance/Improvements	\$973,959	\$2,960,445	\$1,986,486	204.0%
	1175	Dune/Beach Restoration	\$10,675,000	\$9,490,473	(\$1,184,527)	-11.1%
	1198	Interfund Transfer	\$472,000	\$0	(\$472,000)	-100.0%
	1199	Reserves/Miscellaneous	\$2,072,000	\$2,084,000	\$12,000	0.6%
		TOTAL	\$16,980,000	\$17,945,473	\$965,473	5.7%
105	1298	Interfund Transfer	\$0	\$1,000,000	\$1,000,000	N/A
		TOTAL	\$0	\$1,000,000	\$1,000,000	N/A
106	1351	E.J.M. Aerospace	\$400,000	\$400,000	\$0	0.0%
		TOTAL	\$400,000	\$400,000	\$0	0.0%
108	1401	9-1-1 Coordinator	\$2,058,200	\$2,165,700	\$107,500	5.2%
		TOTAL	\$2,058,200	\$2,165,700	\$107,500	5.2%
109	1021	Radio Communications Program	\$140,000	\$210,000	\$70,000	50.0%
		TOTAL	\$140,000	\$210,000	\$70,000	50.0%
110	1022	Contraband/Forfeiture-Sheriff	\$25,000	\$25,000	\$0	0.0%
		TOTAL	\$25,000	\$25,000	\$0	0.0%
111	1023	Education-Sheriff	\$170,000	\$155,750	(\$14,250)	-8.4%
		TOTAL	\$170,000	\$155,750	(\$14,250)	-8.4%
112	1550	County Health Unit	\$808,957	\$676,599	(\$132,358)	-16.4%
		TOTAL	\$808,957	\$676,599	(\$132,358)	-16.4%
113	1601	Tanglewood MSBU	\$35,390	\$31,340	(\$4,050)	-11.4%
	1602	Island Lights MSBU	\$230,367	\$232,856	\$2,489	1.1%
	1603	Northgate MSBU	\$15,925	\$17,931	\$2,006	12.6%
	1604	Chateauguay II MSBU	\$1,963	\$2,006	\$43	2.2%
	1605	Gable Estates MSBU	\$2,280	\$2,348	\$68	3.0%
	1606	Valencia Arms MSBU	\$7,645	\$7,507	(\$138)	-1.8%
	1607	Colony Estates I MSBU	\$8,885	\$8,875	(\$10)	-0.1%
	1608	Hidden Trails MSBU	\$6,754	\$6,446	(\$308)	-4.6%
	1609	Lafitte Crescent MSBU	\$2,698	\$2,647	(\$51)	-1.9%
	1610	McFarland MSBU	\$4,617	\$5,037	\$420	9.1%
	1611	Sylvania Heights MSBU	\$11,420	\$13,693	\$2,273	19.9%
	1612	Willow Bend MSBU	\$866	\$1,064	\$198	22.9%
	1613	Lake Point MSBU	\$8,964	\$8,131	(\$833)	-9.3%
	1614	Coventry Park MSBU	\$7,250	\$5,410	(\$1,840)	-25.4%
	1615	Donlabrook MSBU	\$2,778	\$1,932	(\$846)	-30.5%
	1616	Emerald Point MSBU	\$7,991	\$6,647	(\$1,344)	-16.8%
	1617	Brookwood MSBU	\$1,152	\$1,397	\$245	21.3%
	1618	Bristol Park MSBU	\$590	\$741	\$151	25.6%
	1619	Hidden Trails II MSBU	\$2,574	\$2,432	(\$142)	-5.5%
	1620	Forest Cove MSBU	\$2,699	\$2,573	(\$126)	-4.7%
1621	Sandy Ridge MSBU	\$1,420	\$1,706	\$286	20.1%	
1622	Cherokee Bend MSBU	\$1,833	\$1,891	\$58	3.2%	
1623	Lake Point II MSBU	\$6,833	\$6,351	(\$482)	-7.1%	

Expenditure Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
	1624	Hidden Trails 6 MSBU	\$600	\$854	\$254	42.3%
	1625	Lawton Court MSBU	\$2,243	\$2,304	\$61	2.7%
	1626	Mills Landing MSBU	\$3,743	\$3,961	\$218	5.8%
	1627	Rush Park West MSBU	\$6,286	\$6,064	(\$222)	-3.5%
	1628	High Grove Plantation MSBU	\$600	\$819	\$219	36.5%
	1629	Victoria Park MSBU	\$4,352	\$4,160	(\$192)	-4.4%
	1630	Lake Charleston MSBU	\$2,287	\$1,758	(\$529)	-23.1%
	1631	Rocky Bayou MSBU	\$19,038	\$20,086	\$1,048	5.5%
	1632	Old Town MSBU	\$4,558	\$5,076	\$518	11.4%
	1633	Rosebud Plantation MSBU	\$1,425	\$3,652	\$2,227	156.3%
	1634	Oakwood Townhomes MSBU	\$1,941	\$1,970	\$29	1.5%
	1635	Hunter's Run MSBU	\$10,831	\$2,504	(\$8,327)	-76.9%
	1636	Bent Tree MSBU	\$13,569	\$13,789	\$220	1.6%
	1637	Whitrock Village MSBU	\$3,019	\$9,691	\$6,672	221.0%
	1638	Emerald Village MSBU	\$4,439	\$3,473	(\$966)	-21.8%
	1639	Glenwood Court MSBU	\$480	\$552	\$72	15.0%
	1640	Emerald Village I & II MSBU	\$5,557	\$5,580	\$23	0.4%
	1641	Stonebridge I-V MSBU	\$3,780	\$3,561	(\$219)	-5.8%
	1642	Eagles Nest MSBU	\$1,480	\$3,737	\$2,257	152.5%
	1643	Colony Estates II MSBU	\$16,984	\$17,580	\$596	3.5%
	1695	Bluewater Bay MSTU	\$366,340	\$345,264	(\$21,076)	-5.8%
	1697	Lake Pippin MSTU	\$75,800	\$66,200	(\$9,600)	-12.7%
		TOTAL	\$922,246	\$893,596	(\$28,650)	-3.1%
115	1750	County Parks-Unincorporated Areas	\$1,072,984	\$1,067,266	(\$5,718)	-0.5%
	1755	Capital Projects	\$1,161,135	\$694,957	(\$466,178)	-40.1%
	1799	Reserves/Miscellaneous	\$3,302,096	\$3,931,202	\$629,106	19.1%
		TOTAL	\$5,536,215	\$5,693,425	\$157,210	2.8%
119	1024	Prisoner Benefit	\$649,200	\$738,500	\$89,300	13.8%
		TOTAL	\$649,200	\$738,500	\$89,300	13.8%
120	1025	Judicial Innovations	\$755,000	\$685,000	(\$70,000)	-9.3%
	1026	Legal Aid	\$105,000	\$85,000	(\$20,000)	-19.0%
	1027	Law Library	\$119,139	\$98,900	(\$20,239)	-17.0%
	1028	Teen Court	\$190,980	\$170,980	(\$20,000)	-10.5%
	1029	Court Administration-IT	\$382,307	\$355,086	(\$27,221)	-7.1%
	1030	Court Facilities	\$850,000	\$700,000	(\$150,000)	-17.6%
		TOTAL	\$2,402,426	\$2,094,966	(\$307,460)	-12.8%
121	1031	Drug Abuse Trust	\$97,150	\$75,000	(\$22,150)	-22.8%
		TOTAL	\$97,150	\$75,000	(\$22,150)	-22.8%
122	1032	Family Mediation	\$5,255	\$3,755	(\$1,500)	-28.5%
	1033	Domestic Violence Trust	\$270,000	\$275,000	\$5,000	1.9%
		TOTAL	\$275,255	\$278,755	\$3,500	1.3%
123	1034	Traffic Education Fund	\$0	\$66,000	\$66,000	N/A
		TOTAL	\$0	\$66,000	\$66,000	N/A
201	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$0	0.0%
	2104	Tourist Development Debt	\$472,000	\$0	(\$472,000)	-100.0%
	2105	Courthouse Annex Extension	\$1,776,879	\$2,033,529	\$256,650	14.4%
	2106	Bond - Brackin Building	\$118,668	\$267,579	\$148,911	125.5%

Expenditure Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
	2198	Interfund Transfer	\$3,939,082	\$2,767,096	(\$1,171,986)	-29.8%
	2199	Reserves/Miscellaneous	\$205,000	\$203,694	(\$1,306)	-0.6%
		TOTAL	\$6,702,379	\$5,462,648	(\$1,239,731)	-18.5%
301	3110	Capital Outlay Projects	\$385,000	\$7,000	(\$378,000)	-98.2%
	3120	Capital Outlay Projects-Public Safety	\$21,500	\$78,000	\$56,500	262.8%
	3160	Capital Outlay Projects-Judicial	\$7,000,000	\$2,650,000	(\$4,350,000)	-62.1%
	3170	Capital Outlay Projects-Culture/Recreation	\$33,000	\$0	(\$33,000)	-100.0%
	3175	Capital Outlay Projects-Parks	\$58,701	\$29,685	(\$29,016)	-49.4%
	3179	Capital Outlay Projects-F.B.I.P.	\$645,000	\$735,000	\$90,000	14.0%
	3199	Reserves/Miscellaneous	\$1,500,000	\$1,500,000	\$0	0.0%
		TOTAL	\$9,643,201	\$4,999,685	(\$4,643,516)	-48.2%
302	3201	Road/Bridge-Constitutional Gas Tax	\$6,680,000	\$6,555,000	(\$125,000)	-1.9%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$3,525,000	\$3,700,000	\$175,000	5.0%
	3204	Road/Bridge - Resurfacing	\$500,000	\$500,000	\$0	0.0%
	3205	Road/Bridge - Special Projects	\$540,238	\$0	(\$540,238)	-100.0%
		TOTAL	\$11,245,238	\$10,755,000	(\$490,238)	-4.4%
411	4101	Water & Sewer-Operating	\$26,726,500	\$26,331,307	(\$395,193)	-1.5%
	4120	Water Construction	\$1,560,000	\$830,000	(\$730,000)	-46.8%
	4125	Sewer Construction	\$7,300,000	\$585,000	(\$6,715,000)	-92.0%
	4150	Water & Sewer 2012 Loan	\$270,000	\$4,350,000	\$4,080,000	1511.1%
	4199	Reserves/Miscellaneous	\$7,476,344	\$14,819,341	\$7,342,997	98.2%
		TOTAL	\$43,332,844	\$46,915,648	\$3,582,804	8.3%
421	4201	Airport Administration	\$2,279,046	\$1,951,126	(\$327,920)	-14.4%
	4202	Airport-Operating	\$4,571,624	\$4,135,130	(\$436,494)	-9.5%
	4203	Airport Security	\$200,000	\$865,708	\$665,708	332.9%
	4207	Airport - Capital Outlay	\$150,000	\$0	(\$150,000)	-100.0%
	4210	Destin-Operating	\$303,437	\$188,763	(\$114,674)	-37.8%
	4215	Destin - Capital Outlay	\$25,000	\$0	(\$25,000)	-100.0%
	4220	Bob Sikes-Operating	\$458,810	\$796,580	\$337,770	73.6%
	4225	Bob Sikes-Capitl Outlay	\$0	\$93,000	\$93,000	N/A
	4255	P.F.C. Operating	\$9,101,778	\$7,604,000	(\$1,497,778)	-16.5%
	4256	C.F.C. Operating	\$2,777,500	\$3,484,089	\$706,589	25.4%
	4298	Interfund Transfer	\$941,718	\$0	(\$941,718)	-100.0%
	4299	Reserves/Miscellaneous	\$7,612,529	\$8,274,246	\$661,717	8.7%
		TOTAL	\$28,421,442	\$27,392,642	(\$1,028,800)	-3.6%
430	4301	Solid Waste	\$5,650,271	\$5,416,100	(\$234,171)	-4.1%
	4305	Recycling Department	\$1,221,317	\$1,229,404	\$8,087	0.7%
	4310	Reef Coordinator	\$500	\$500	\$0	0.0%
	4399	Reserves/Miscellaneous	\$88,912	\$1,179,496	\$1,090,584	1226.6%
		TOTAL	\$6,961,000	\$7,825,500	\$864,500	12.4%
441	4400	Inspection Department	\$1,428,345	\$1,359,284	(\$69,061)	-4.8%
		TOTAL	\$1,428,345	\$1,359,284	(\$69,061)	-4.8%
450	4500	Emergency Medical Service	\$7,045,330	\$7,080,364	\$35,034	0.5%
		TOTAL	\$7,045,330	\$7,080,364	\$35,034	0.5%

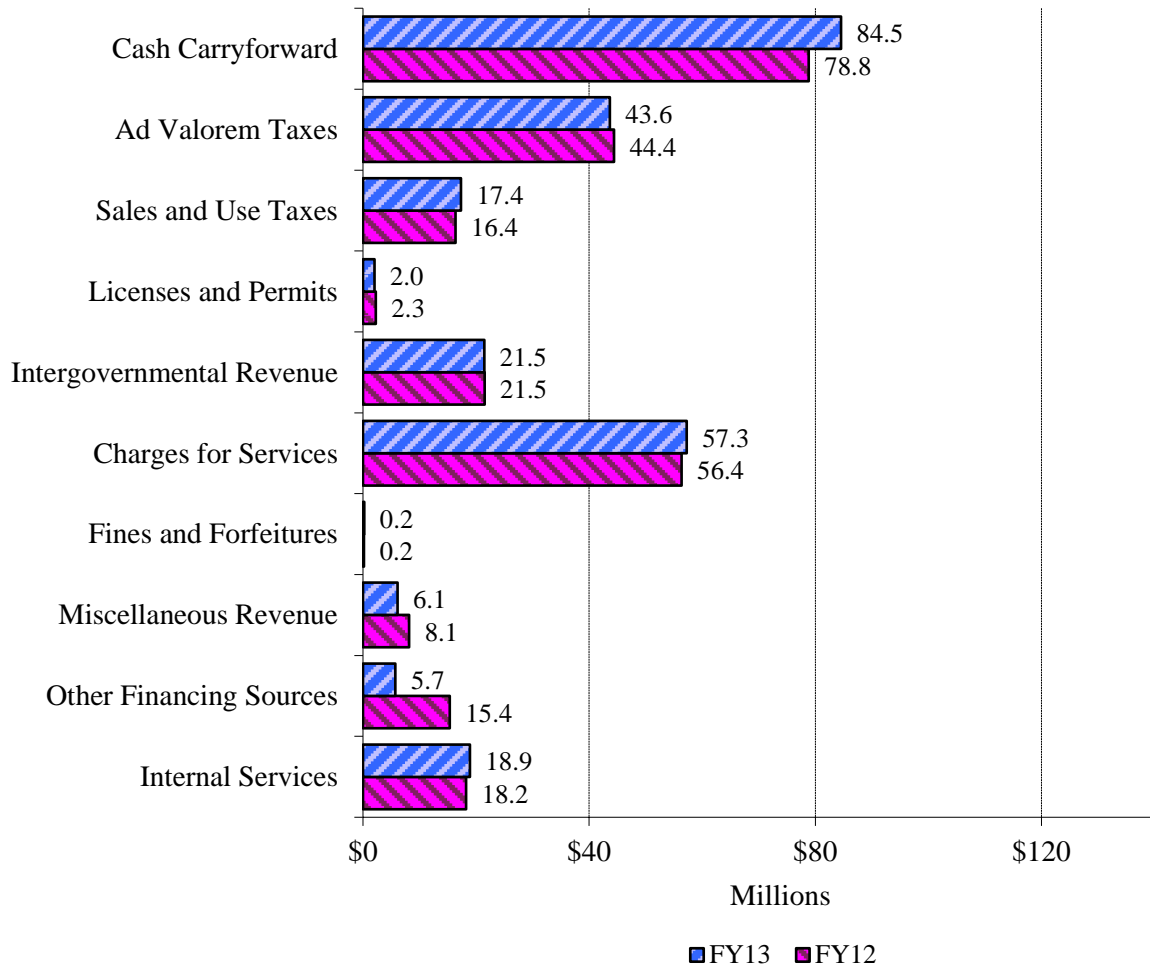
Expenditure Department Budgets

Fund	Dept	Title	FY12	FY13	+/-	%
460	4601	4th Cent Operating	\$3,925,000	\$3,581,875	(\$343,125)	-8.7%
	4614	Conference Center Promotions	\$1,088,218	\$1,706,641	\$618,423	56.8%
	4615	Conference Center Administration	\$1,415,364	\$1,356,595	(\$58,769)	-4.2%
	4616	Conference Center Capital	\$1,075,745	\$463,746	(\$611,999)	-56.9%
	4617	Conference Center Operations	\$892,500	\$1,327,029	\$434,529	48.7%
	4618	Conference Center Maintenance	\$706,572	\$594,020	(\$112,552)	-15.9%
	4698	Interfund Transfer	\$532,051	\$491,719	(\$40,332)	-7.6%
		TOTAL	\$9,635,450	\$9,521,625	(\$113,825)	-1.2%
501	5101	Risk Management	\$220,668	\$210,666	(\$10,002)	-4.5%
	5102	Self Insurance	\$13,701,481	\$13,680,433	(\$21,048)	-0.2%
	5199	Reserves/Miscellaneous	\$698,421	\$1,036,669	\$338,248	48.4%
		TOTAL	\$14,620,570	\$14,927,768	\$307,198	2.1%
502	5200	Fleet Operations	\$5,099,355	\$5,725,241	\$625,886	12.3%
		TOTAL	\$5,099,355	\$5,725,241	\$625,886	12.3%
GRAND TOTAL			<u>\$261,624,931</u>	<u>\$257,241,963</u>	<u>(\$4,382,968)</u>	<u>-1.7%</u>

**OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2012-2013
REVENUE OVERVIEW BY FUND**

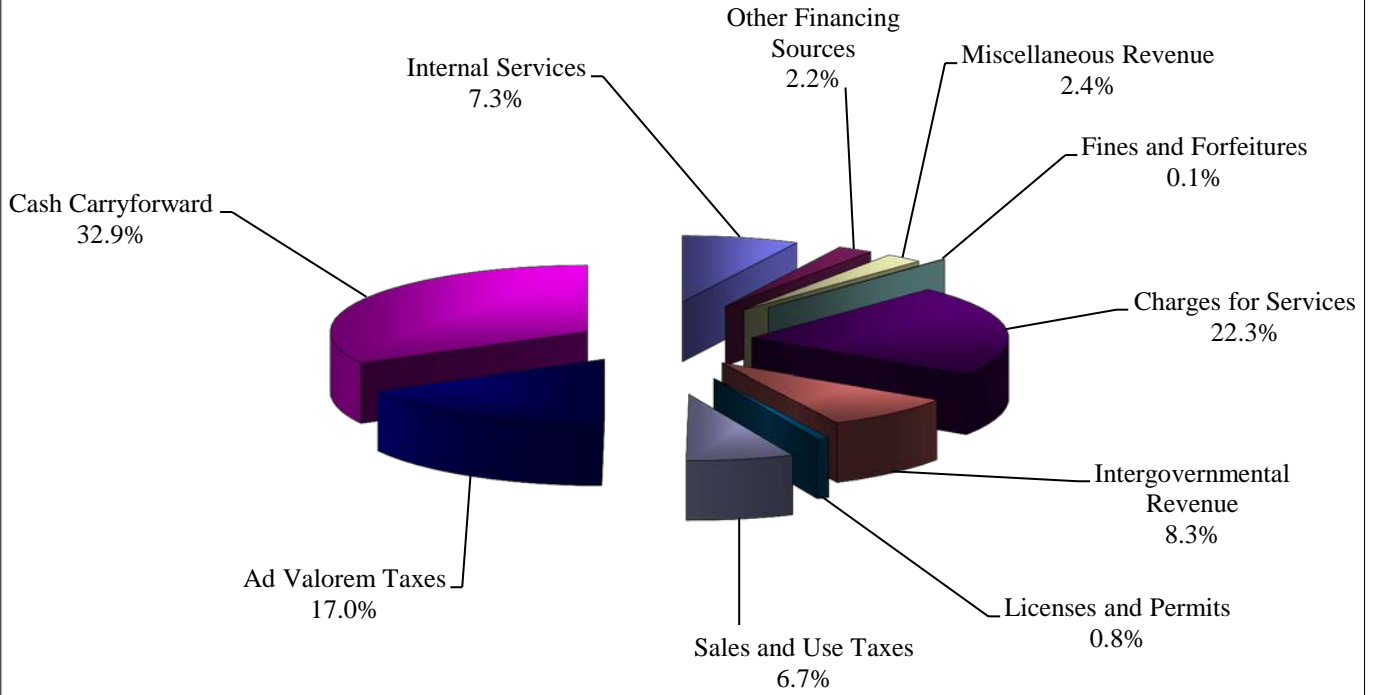
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD	\$8,726,604	\$22,613,247	\$205,000	\$10,895,884	\$40,349,739	\$1,750,000	\$84,540,474
ESTIMATED REVENUES:							
Taxes:							
Ad Valorem Taxes-County Wide		\$666,599			\$1,279,000		\$42,544,259
Unincorporated Parks-MSTU		\$1,105,425					\$1,105,425
Local Option Fuel Tax		\$2,900,000		\$1,800,000	\$4,200,000		\$4,700,000
Other Taxes	\$2,150,000	\$6,300,000			\$1,170,024		\$12,650,000
Licenses and Permits	\$17,500	\$828,858					\$2,016,382
Intergovernmental Revenue	\$12,897,586	\$2,544,685	\$4,071,500	\$1,940,000			\$21,453,771
Charges for Services	\$6,210,625	\$1,993,444			\$49,075,025		\$57,279,094
Fines and Forfeitures	\$1,500	\$216,000					\$217,500
Miscellaneous Revenue	\$1,023,188	\$386,250	\$486,148	\$205,000	\$3,988,275		\$6,088,861
Internal Services						\$18,903,009	\$18,903,009
Total Sources	\$62,899,059	\$16,941,261	\$4,557,648	\$3,945,000	\$59,712,324	\$18,903,009	\$166,958,301
Transfers In	\$2,150,257	\$1,899,383	\$700,000	\$913,801	\$33,000		\$5,696,441
Debt Proceeds							\$0
Transfers from Elected Officials	\$46,747						\$46,747
Total Estimated Revenues, Transfers & Balances	\$73,822,667	\$41,453,891	\$5,462,648	\$15,754,685	\$100,095,063	\$20,653,009	\$257,241,963

Revenues by Source Fiscal Year Comparison

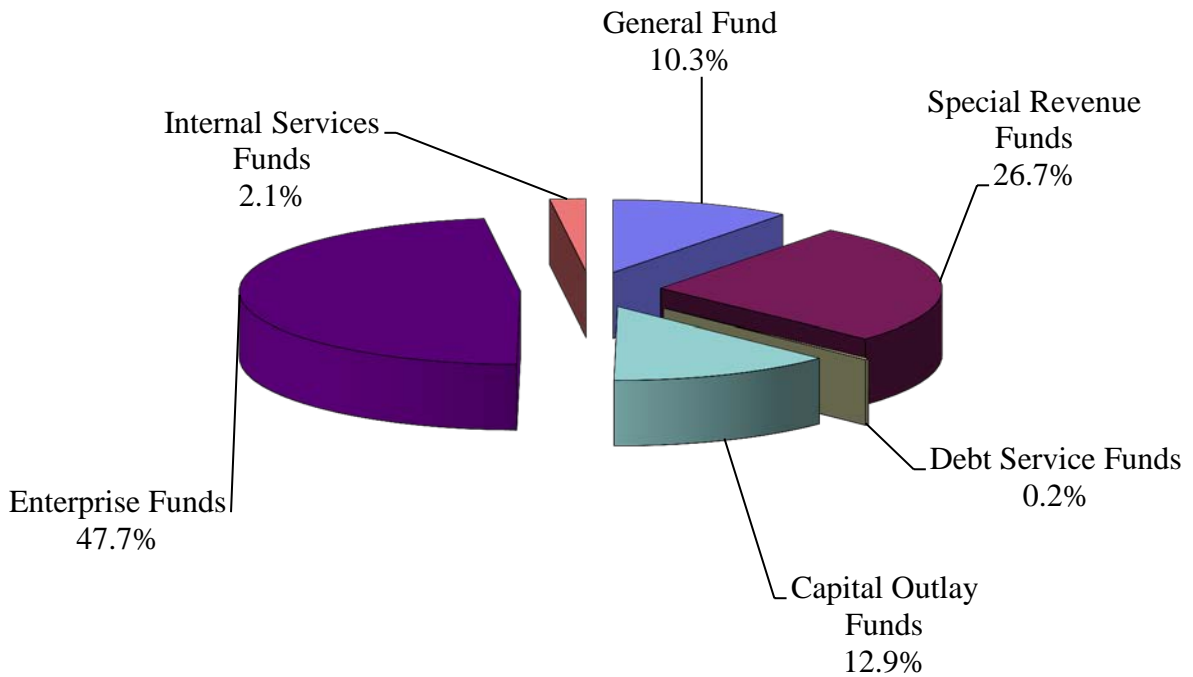


	FY12	FY13	% (+/-)
Cash Carryforward	\$78,843,335	\$84,540,474	7.2%
Ad Valorem Taxes	\$44,402,065	\$43,649,684	-1.7%
Sales and Use Taxes	\$16,356,500	\$17,350,000	6.1%
Licenses and Permits	\$2,264,595	\$2,016,382	-11.0%
Intergovernmental Revenue	\$21,504,055	\$21,453,771	-0.2%
Charges for Services	\$56,357,725	\$57,279,094	1.6%
Fines and Forfeitures	\$182,000	\$217,500	19.5%
Miscellaneous Revenue	\$8,127,391	\$6,088,861	-25.1%
Other Financing Sources	\$15,367,340	\$5,743,188	-62.6%
Internal Services	\$18,219,925	\$18,903,009	3.7%
Total	\$261,624,931	\$257,241,963	-1.7%

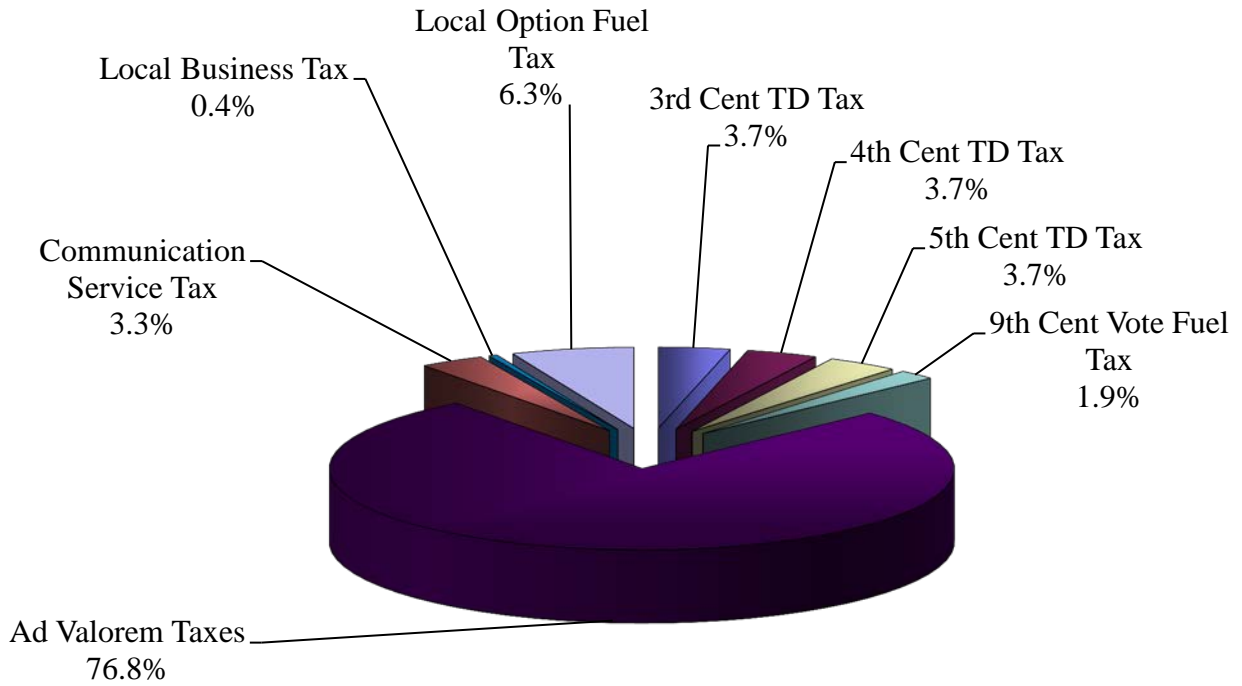
Revenue by Source
\$257,241,963



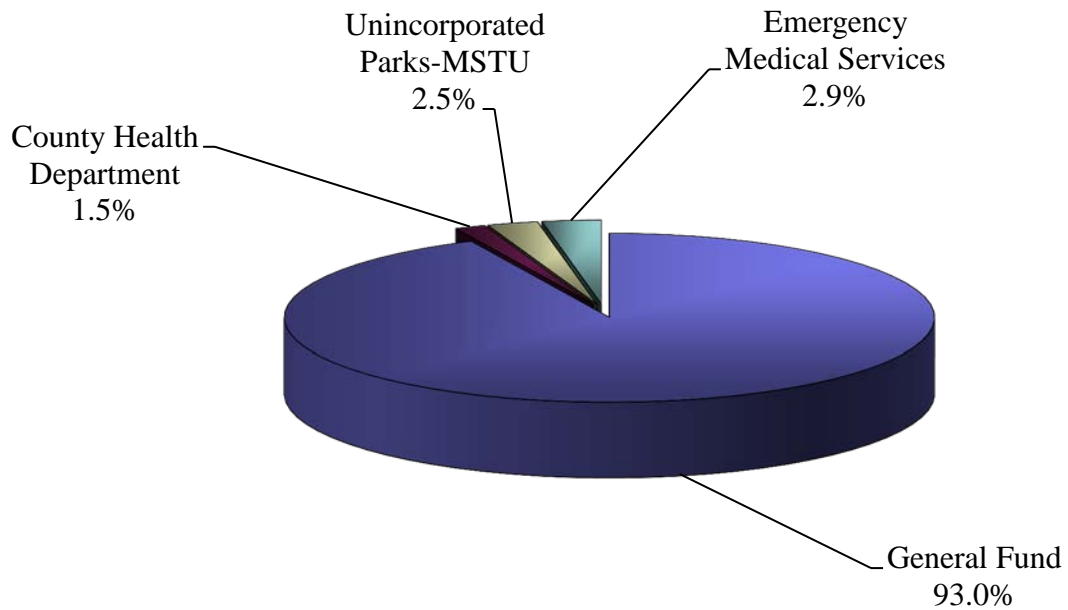
Cash Carryforward by Fund Type
\$84,540,474



Taxes
\$60,999,684



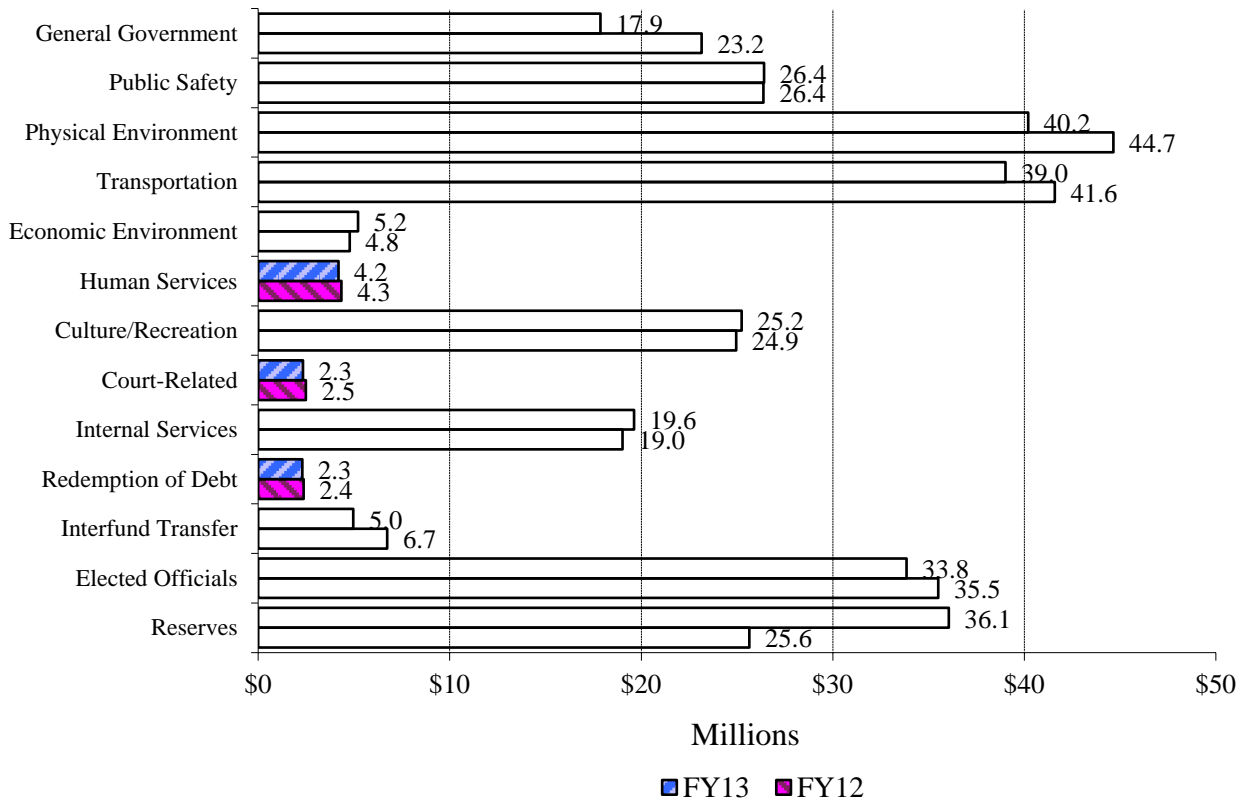
Ad Valorem Tax by Fund Type
\$43,649,684



**OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2012-2013
EXPENDITURE OVERVIEW BY FUND**

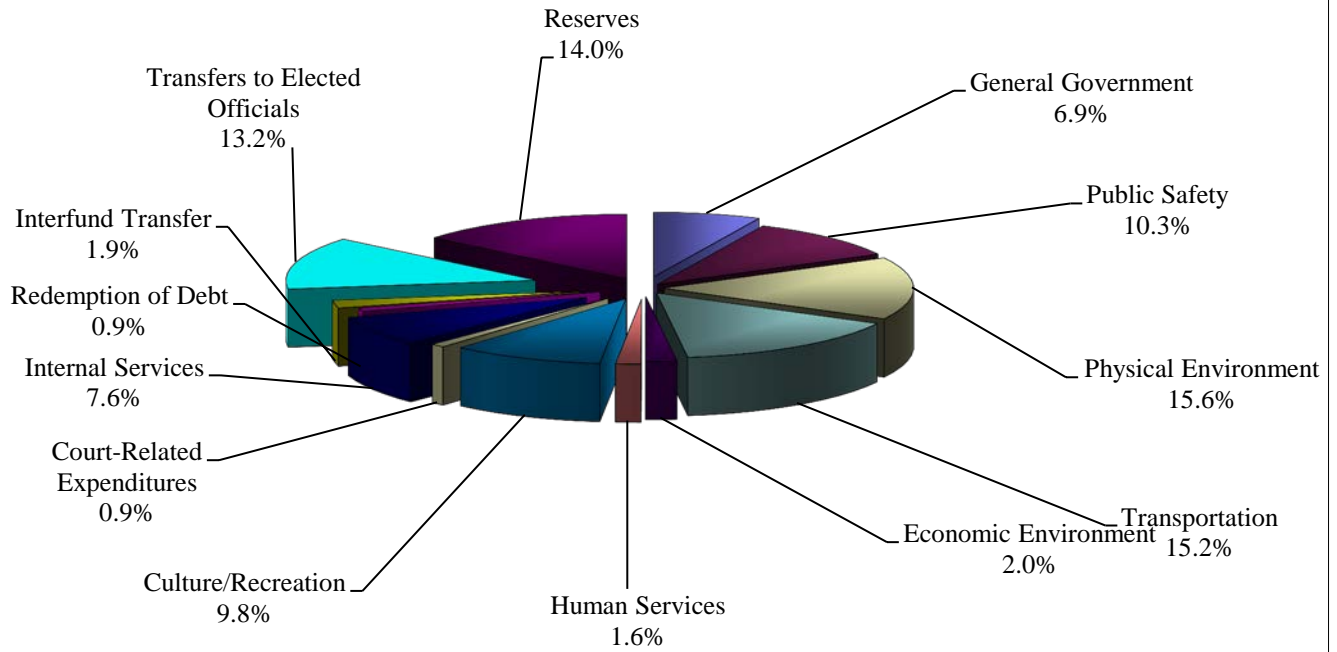
EXPENDITURES/EXPENSES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
General Government	\$15,021,831		\$190,750	\$2,657,000			\$17,869,581
Public Safety	\$14,626,000	\$3,269,950		\$78,000	\$8,439,648		\$26,413,598
Physical Environment	\$351,932	\$1,102,564			\$38,742,311		\$40,196,807
Transportation	\$315,775	\$8,826,159		\$10,755,000	\$19,118,396		\$39,015,330
Economic Environment	\$1,394,601	\$3,810,555					\$5,205,156
Human Services	\$3,513,475	\$676,599					\$4,190,074
Culture/Recreation	\$1,228,676	\$14,213,141		\$764,685	\$9,029,906		\$25,236,408
Court-Related Expenditures	\$521,511	\$1,814,721					\$2,336,232
Internal Services						\$19,616,340	\$19,616,340
Redemption of Debt			\$2,301,108				\$2,301,108
Total Expenditures/Expenses	\$36,973,801	\$33,713,689	\$2,491,858	\$14,254,685	\$75,330,261	\$19,616,340	\$182,380,634
Interfund Transfer		\$1,700,000	\$2,767,096		\$491,719		\$4,958,815
Transfers to Elected Officials	\$33,821,814	\$25,000					\$33,846,814
Reserves	\$3,027,052	\$6,015,202	\$203,694	\$1,500,000	\$24,273,083	\$1,036,669	\$36,055,700
Total Appropriated Expenditures and Reserves	\$73,822,667	\$41,453,891	\$5,462,648	\$15,754,685	\$100,095,063	\$20,653,009	\$257,241,963

Expenditures by Function Fiscal Year Comparison

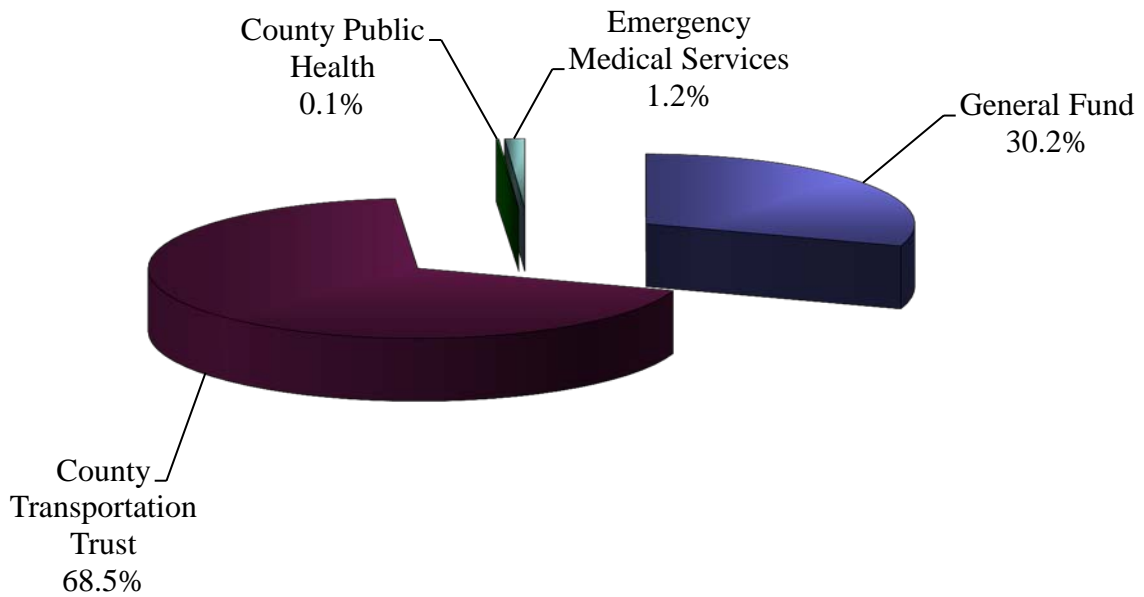


Description	FY12	FY13	% (+/-)
General Government	\$23,155,739	\$17,869,581	-22.8%
Public Safety	\$26,384,337	\$26,413,598	0.1%
Physical Environment	\$44,653,248	\$40,196,807	-10.0%
Transportation	\$41,596,286	\$39,015,330	-6.2%
Economic Environment	\$4,781,292	\$5,205,156	8.9%
Human Services	\$4,346,565	\$4,190,074	-3.6%
Culture/Recreation	\$24,949,558	\$25,236,408	1.1%
Court-Related Expenditures	\$2,491,599	\$2,336,232	-6.2%
Internal Services	\$19,021,504	\$19,616,340	3.1%
Redemption of Debt	\$2,367,547	\$2,301,108	-2.8%
Interfund Transfer	\$6,734,851	\$4,958,815	-26.4%
Transfers to Elected Officials	\$35,502,966	\$33,846,814	-4.7%
Reserves	\$25,639,439	\$36,055,700	40.6%
Total	\$261,624,931	\$257,241,963	-1.7%

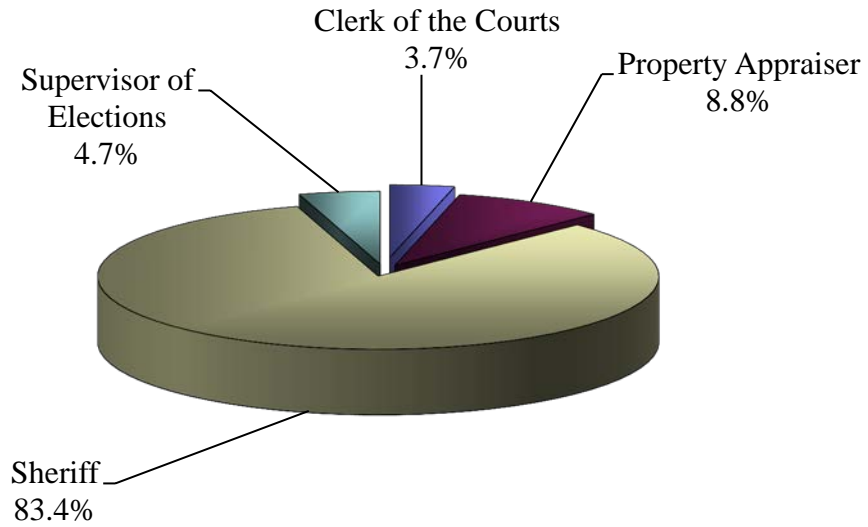
Expenditures by Function \$257,241,963



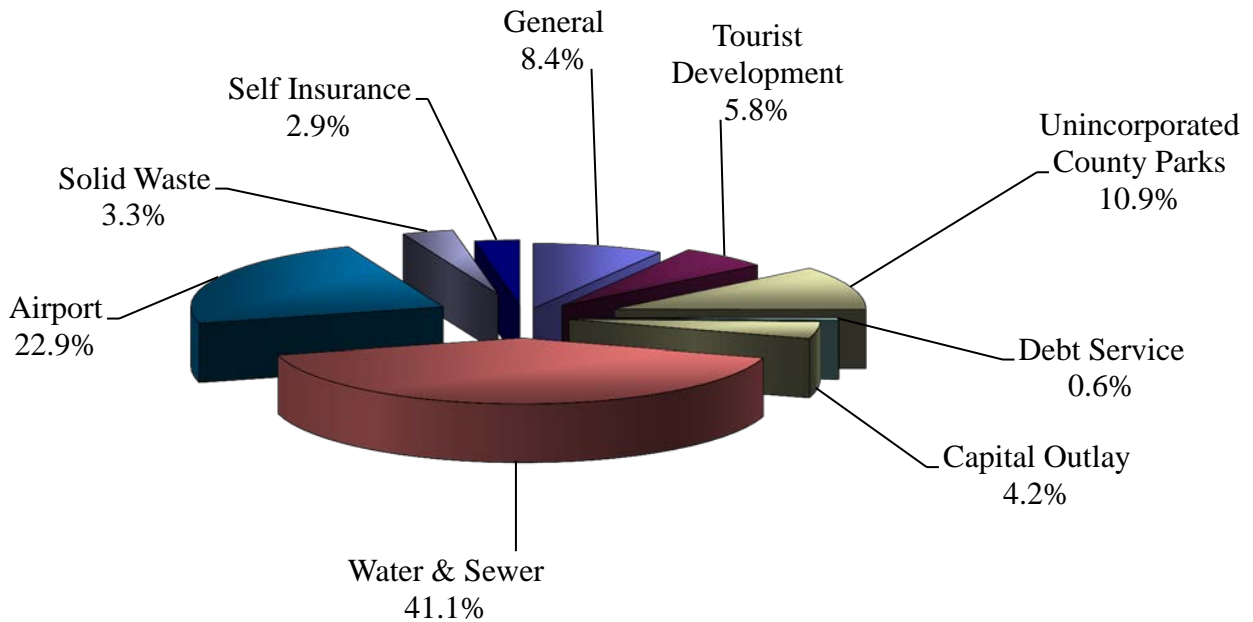
Debt Service Transfer-Out to Fund \$2,767,096



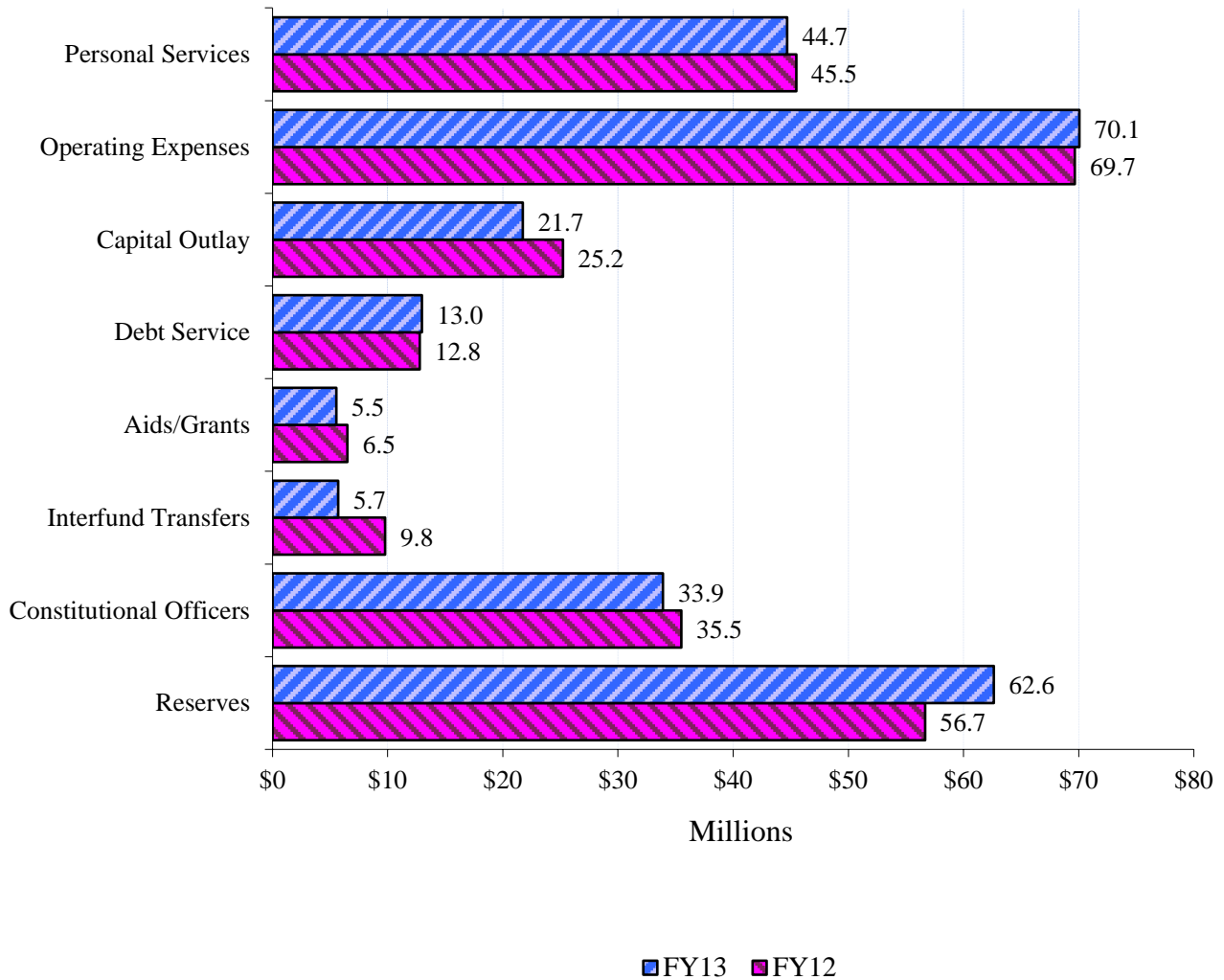
Elected Officials
\$33,912,814



Reserves by Funds Functionally
\$36,055,700

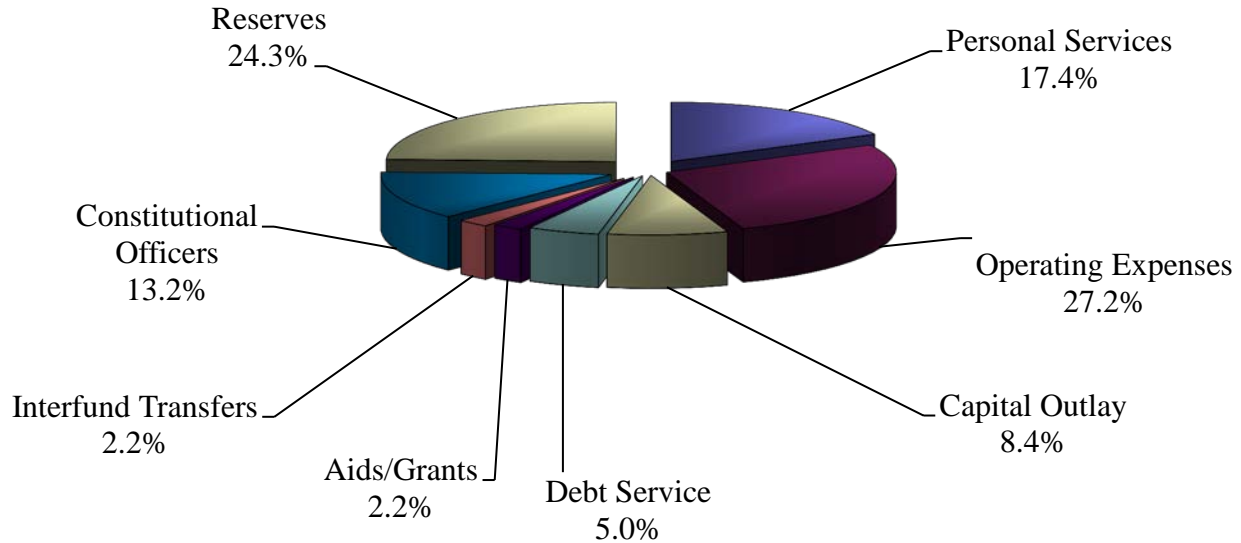


Expenditures by Activity Fiscal Year Comparison

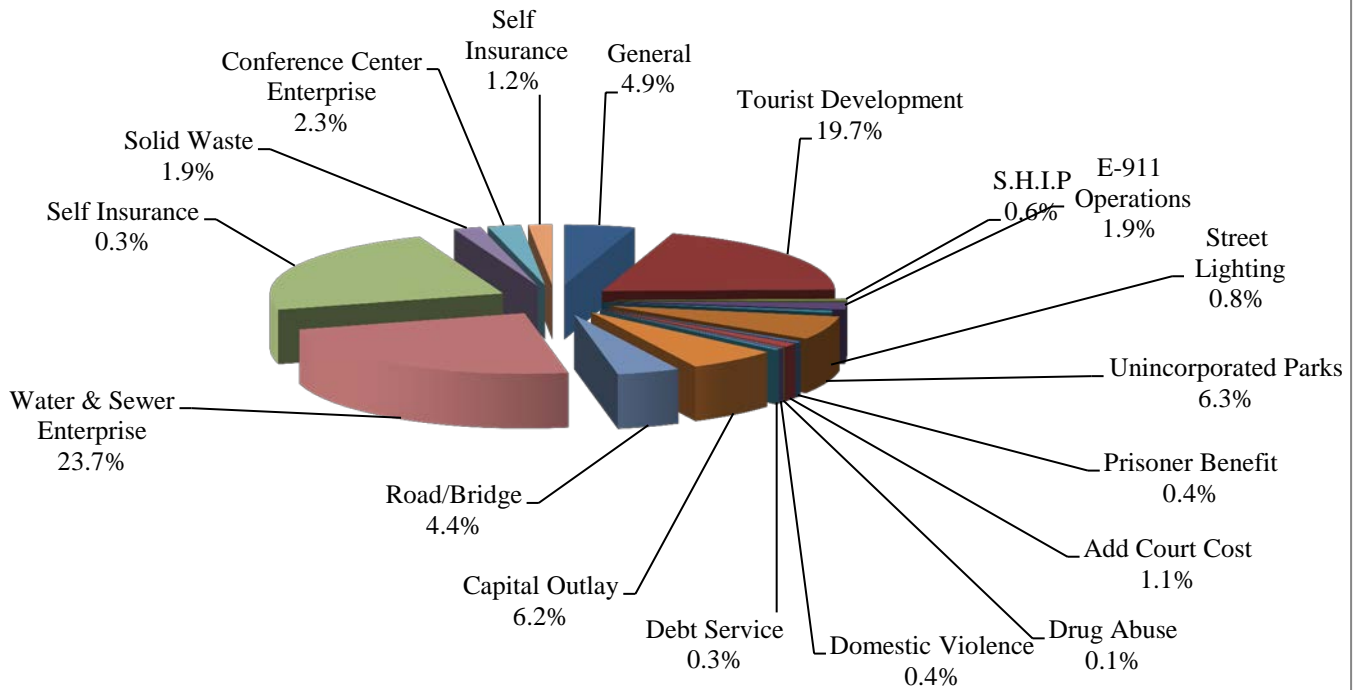


Description	FY12	FY13	% (+/-)
Personal Services	\$45,483,360	\$44,689,119	-1.7%
Operating Expenses	\$69,675,179	\$70,066,935	0.6%
Capital Outlay	\$25,220,523	\$21,735,716	-13.8%
Debt Service	\$12,791,049	\$12,978,946	1.5%
Aids/Grants	\$6,511,105	\$5,539,486	-14.9%
Interfund Transfers	\$9,782,839	\$5,696,441	-41.8%
Constitutional Officers	\$35,502,966	\$33,912,814	-4.5%
Reserves	56,657,910	62,622,506	10.5%
Total	\$261,624,931	\$257,241,963	-1.7%

Expenditures by Activity \$257,241,963



Reserves by Fund Activities \$62,622,506



Constitutional Officers

	2012 Approved Budget	2013 Approved Budget	Budget Change	2012 Full-time Employees	2013 Full-time Employees	FTE Change
Board of County Commissioners	222,635,935	219,951,124	(2,684,811)	741	741	0
Clerk of Courts	1,318,754	1,261,964	(56,790)	15	15	0
Property Appraiser	2,953,193	2,998,207	45,014	39	39	0
Sheriff	29,537,904	27,980,890	(1,557,014)	370	328	(42)
Supervisor of Elections	1,668,115	1,580,753	(87,362)	15	15	0
Tax Collector	3,511,030	3,469,025	(42,005)	80	80	0
Total	<u>261,624,931</u>	<u>257,241,963</u>	<u>(4,382,968)</u>	<u>1,260</u>	<u>1,218</u>	<u>(42)</u>
Tax Collector Commissions	3,100,000	3,049,000	(51,000)			
Tax Collector Operating	<u>411,030</u>	<u>420,025</u>	<u>8,995</u>			
Board Funding	3,511,030	3,469,025	(42,005)			
Tax Collector Budget to DOR	5,784,573	5,706,613	(77,960)			

