

# Approved Budget

FOR THE  
FISCAL  
YEAR 2022



OKALOOSA  
COUNTY



# County Administrator's Office

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State of Florida

September 21, 2021

Honorable Members of the Okaloosa County Commission:

By this letter, your budget staff formally transmits the recommended 2021-2022 Okaloosa County Budget. The proposed budget document has been developed through close coordination between the County Administrator's office, the Office of Management and Budget, and the Clerk to the Board's Finance Office. Additionally, our department directors and their senior managers were instrumental in assisting in this effort.

Together over the last year, we have faced unprecedented challenges. The COVID-19 pandemic put tremendous pressure on Okaloosa County: jobs temporarily disappeared, some residents were in danger of losing their homes, and members of our community facing significant health issues. As of June, over 20,000 Okaloosa County residents have suffered from the virus, and 366 total deaths have occurred. Yet, our Nation continues to recover from this crisis as vaccinations are being developed and delivered and our economy continues to rebound quicker than we might have imagined.

Our employees have served the Okaloosa County community with dedication and determination throughout this pandemic. From our Emergency Medical Service staff who have been at the forefront of our response, to Growth Management who helped steer vulnerable residents towards assistance, to our grants and financial staff who managed millions in stimulus funds – our employees have risen to the occasion.

This budget builds upon the successful application of federal stimulus funds the County received over the past year, specifically \$36.8 million received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and \$889,775 from the Coronavirus Relief Fund (CRF) that provided 125 households with rental assistance and home repairs. These funds have been used to support public health programs, assist small businesses, and help those most impacted by the pandemic and those who are most vulnerable in our community.

The Fiscal Year 2021 - 2022 Recommended Budget assumes that the current millage rate(s) stay in place with no increases proposed. Those rates are 3.8308 mills in the General Fund and 0.2990 mills in the Unincorporated MSTU Fund. Revenues and Expenditures are balanced for a total budget of \$511,309,215, a 15% increase when compared to FY 2020-2021 Adopted Budget. The majority of this increase is directly related to the substantial Federal assistance received over the past year for the programs identified above.

**Okaloosa County Administration Building**  
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## **Budget Drivers**

Property Values: While the pandemic may have brought certain economic and operational complications, Okaloosa County property values continued the steady and consistent incline enjoyed the past few years. Property values have increased over 6% each year since 2019 as shown below.

<b>Year</b>	<b>Final Valuation</b>	<b>% Change</b>
2019	\$17,453,553,436	6.3%
2020	\$18,578,276,099	6.4%
2021	\$19,798,515,592	6.6%
2022	\$21,051,429,787	6.4%

Reserves: General Fund Reserves are currently \$19.3 million and Reserve for Contingencies are \$200,000. This represents an approximate increase of \$10 M in General Fund reserves above what was projected for the current fiscal year largely due to conservative budgeting over the past year in response to the pandemic and projected increases in state revenue in FY 2022.

Half Cent Sales Tax Fund: The Half Cent Sales Tax Fund is estimated at \$41,903,711 which represents an increase of \$20,999,571 or 100% in FY22. Sales Tax revenue is estimated at \$19,378,400 in the coming year and we will also carry-forward \$35 million of unused funds, which are driving the increase in this fund. Revenue in this fund has exceeded expectations and we will be bringing more projects to the Infrastructure Surtax Board for review and approval earlier than anticipated.

Personnel Costs: Personnel expenses are 14% of the budget and includes salary expenses for the current 935 current positions, 26 new positions and benefit costs. The Florida Retirement System general employee rates are increasing from 10.0% to 10.82%. Conversely, there is no expected increase in Health Insurance costs in FY 2022.

## **Positions**

Okaloosa County employees are the most essential resource of our government structure. We could not provide our residents with the essential services they expect and deserve without our employees. In FY 2021, the county provided a 3% COLA to all employees. A recommendation of a 4% COLA in FY 2022 was made to the board during the July workshop and the FY 2022 Proposed Budget now includes a 4% cost of living increase for all employees.

In November 2020, Florida voters approved a \$15 minimum wage. Under the new mandate, Florida's minimum wage will increase to \$10 per hour in September 2021 and will increase by \$1 each year until it reaches \$15 per hour in 2026. While our current entry level salaries comply with the new law, we plan to adjust salaries each year to ensure compliance with the \$15/hr minimum standard by the time of full implementation in 2026.

## **Public Safety**

County Jail: Included in the FY 2022 budget, we will carryforward funds to complete several projects in the jail including electrical power server room upgrades (\$90,000), wiring for IT system and cameras (\$200,000), replace the warehouse building (\$45,000) and replace door actuators and intercoms (\$50,000). Projects also include \$250,000 to re-roof jail pods B, C and D.

Fort Walton Beach Courthouse: Update the audio visual needs of the South Courthouse. The total project cost is estimated at \$450,000 over two years. In FY 2022, \$225,000 is budgeted. In year one, we expect to complete a study to determine the needs and possibly update at least two courtrooms. In year two, the remaining courtrooms will be updated.

## **Board Facilities**

HVAC in County Buildings: Staff is continuing the multi-year replacement of the aging and outdated R22 Freon HVAC units throughout the county. The effort to replace these units came about as a Federal Mandate that the use of R22 Freon be eliminated by 2022. The FY22 cost is \$85,000. Also included in the budget is \$200,000 for installation of a split system for the Brackin Building, which will complete roof and HVAC improvements currently in progress at this facility.

County Administrative Building: For security of all county departments located within the building, a mass notification system will provide the ability to notify everyone in the building should an emergency occur. The system will provide a notice to all occupants, even those not primarily affected, to secure their locations. FY22 cost is \$50,000. Also hardening of the front office of the Administration Building began in FY 2020 with additional improvements totaling \$75,000 included for the coming year.

## **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. As it relates to the General Fund, the proposed budget includes replacement vehicles and/or equipment for Planning, Facilities Maintenance, Corrections, Transit, County Parks, TDD Parks and Mosquito Control.

## **Law Enforcement**

Sheriff's Office: Okaloosa County continues to place a premium on public safety and a strong law enforcement presence. Community surveys routinely place law enforcement as a top priority among the myriad services government provides. Over the past several budget cycles, significant attention has been given to the Sheriff's office and increasing budgeted expenditures. Okaloosa

County and the Sheriff's Office share the responsibility of public safety, with the County providing the necessary financial resources to provide these services.

The FY 2021-2022 budget request of \$49,643,627 represents a \$3.8 million or 8.2% increase over the prior year. Cost drivers include a 4% COLA, new employees, benefit increases and a cadet program that will be established to hire new officers, remain competitive, and reduce deputy shortages.

The budget also provides an additional \$5,493,651 to the Sheriff for providing contract services in the County that includes the Airports Security, Communications and Tourist Development. The Sheriff's Office additionally estimates over \$6 million in contract and other revenue sources for FY 2022, inclusive of the county contract services mentioned above.

### **Special Revenue and Enterprise Funds**

Tourist Development Department: Tourist Development was heavily impacted by the COVID-19 pandemic but quickly saw a rebound of tourist dollars. The FY 2021-2022 proposed budget of \$71,724,600 is 0.9% lower than last year. The FY 2022 budget includes funds to upgrade the HVAC and Restrooms in the Convention Center, Artificial Reefs and the start of the Bridge to Bridge Multipurpose path (estimated to be a 2-year project).

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 system continues to be Destin-Fort Walton Beach Airport. Service continues to expand with direct flights to major cities. In FY 2021, Southwest Airlines began route service at the Destin-Fort Walton Beach Airport. The FY 2021-2022 proposed budget of \$49,232,022 is 17.2% higher than the previous year.

Water and Sewer Department: The Water and Sewer Department provides potable water and sanitary sewer service to a number of franchise areas throughout the County exclusive of those served by municipal utilities. Major projects expected in FY 2022 include the Okaloosa Island Booster Station Replacement and the Arbennie Pritchett WRF expansion. The proposed FY 2021-2022 is estimated at \$80,075,935, a 6.9% increase.

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, three of which remain in active remediation. The proposed FY 2021-2022 budget is proposed at \$13,898,075 or 0.9% lower than last year.

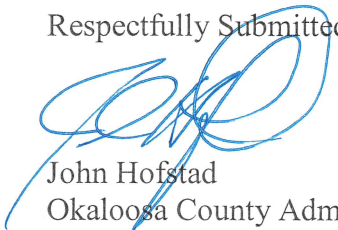
Emergency Medical Service (EMS): The EMS Division provides Advanced Life Support ambulance services throughout the County and transports patients to medical facilities. Employees of this division represent the only collective bargaining unit in County government. In FY 2022, the EMS Division will bring on two additional paramedics and remount two ambulances. The proposed FY 2021-2022 budget is proposed at \$11,203,747 or 7.4% more than last year.

## Summary and Acknowledgements

Despite these unprecedented challenges, the budget before you addresses a number of pressing needs and priorities in a sustainable manner. The budget reflects staff's recommendations on how to best allocate resources and includes adjustments made during the budget workshops. Staff values the Board's leadership and guidance throughout this process and your continued scrutiny will ensure that our citizens' best interests are served through wise use of their tax dollars. This overall comprehensive effort will culminate in two public hearings to formally adopt the final budget; September 7, 2021 in Crestview and the final hearing on September 21, 2021 in Shalimar.

Lastly, the presentation before you would not have been possible without the assistance of our budget team members and our department heads. I would like to acknowledge the outstanding efforts and assistance provided by Faye Douglas, Office of Management and Budget Director; Dave Skarzynski, budget analyst; Craig Coffey, Deputy County Administrator; and Edward Sisson, Human Resources Director.

Respectfully Submitted,



John Hofstad  
Okaloosa County Administrator

## COUNTY OFFICIALS

### County Commissioners

Paul Mixon	District I
Carolyn Ketchel	District II
Nathan Boyles	District III
Trey Goodwin	District IV
Mel Ponder	District V

### Other Elected Officials

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

### Other Officials

John Hofstad	County Administrator
Lynn Hoshihara	County Attorney

# **MILLAGE PROCESS SCHEDULE**

## **Fiscal Year 2022**

### **ACTION**

July 1, 2021	Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
	Budget Officer delivers a tentative budget to the Board of County Commissioners (BCC)
July 12 - July 26	BCC conducts budget workshops and adjusts budgets as they deem necessary
By August 4, 2021	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, 2021	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 7, 2021	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 12 - Sep 14	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget.
September 21, 2021	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget. (Shalimar - County Administration Building -5:01 p. m.)
Sep 23 - Oct 10	Value Adjustment Board convenes to hear petitions
October 1, 2021	Fiscal Year begins



## GENERAL INFORMATION

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

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

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

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

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

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

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

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

**Debt Service Funds** - Debt Service funds are used to account for debt service payments, as well as any accumulation of resources in anticipation of future principal and interest requirements. Okaloosa has one debt service fund which is made up of the 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.

# GENERAL INFORMATION

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

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

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

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

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

**Reviews, Workshops and Public Hearings** - The County Administrator held a series of budget reviews with all activities represented in the County budget to ensure that presented budget proposals were justified and necessary to provide services desired by county citizens. The Board of County Commissioners and the County Administrator are conducting a series of workshops in an effort to pare proposed budgets and thereby evaluate levels of ad valorem tax levy, which must be shouldered by county citizens. At these workshops the commissioners attempt to reduce proposed budgets and/or find other funding sources in an effort to reduce the requirement for ad valorem taxes and at the same time provide the necessary services required and desired by citizens.

Public hearings will be conducted on September 7, 2021 in Crestview and September 21, 2021 in Shalimar to receive public input regarding proposed budgets and to explain reasons for increases.

# COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

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

## COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

- 195.087(1)(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d).
- 195.087(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners.
- 196.151 Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants.
- 193.023 The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year.
- 200.065(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority.
- 200.065(2)(a) Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes.
- 200.011(1) The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates to be levied for each fund respectively, together with the rates certified to be levied by the board of county commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the board of county commissioners is required by law to levy taxes.
- 200.065(2)(b) Within 35 days of certification of value each taxing authority shall advise the property appraiser
- (1) Proposed millage rate
  - (2) Rolled-Back Rate
  - (3) Date, time, and place of public hearings to consider proposed millage rate and tentative budget
- The Property Appraiser must mail notices with the above information from all taxing authorities no later than 55 days after certification
- 200.065(2)(c) Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget.
- During hearing -
- (1) Amend the tentative budget as deemed appropriate.
  - (2) Adopt the amended tentative budget.
  - (3) Recomputed proposed millage and publicly announce percent, if any, by which the

## COUNTY ANNUAL BUDGET-STATUTORY GUIDANCE

200.065(2)(d) Within 15 days of the meeting adopting the tentative budget, (2)(c), the Board will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3)). 2 days nor more than 5 days after advertisement, the final hearing will be held.

During final hearing -

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

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

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

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

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

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

Millage Process package includes:

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

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

# MILLAGE

County-Wide Gross Taxable Value	\$21,051,429,787	
Unincorporated MSTU Gross Taxable Value	\$9,836,719,531	
Current Millage Rate	\$3.8308	per \$1000
Proposed Millage Rate	\$3.8308	per \$1000
Rolled-Back Rate (County-Wide)	\$3.6897	per \$1000
Rolled-Back Rate (Aggregate)	\$3.8295	per \$1000
Prior Year Maximum Millage Limitation	\$5.5770	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 @ 96%</u>
General	3.7122	per \$1000	\$75,021,233
County Public Health Unit	0.0296		\$598,197
Capital Outlay	0.0890		\$1,798,634
 Total County-Wide Millage	<u>3.8308</u>	per \$1000	
Total County-Wide Taxes			<u>\$77,418,064</u>

## Non County-Wide

County Transportation Trust Fund	0.1119	per \$1000	\$1,059,078
Unincorporated Municipal Service Taxing Unit (MSTU)	0.1871		\$1,770,610
 Total MSTU Millage	<u>0.2990</u>		
Total MSTU Taxes			<u>\$2,829,688</u>
 Aggregate Millage Rate	3.9704	per \$1000	
 Total County & Non County-Wide Taxes			<u><u>\$80,247,752</u></u>

## Prior Year Millage Rates

<u>Fund</u>	<u>Millage</u>		<u>TAXES @ 96%</u>
General	3.7422	per \$1000	\$71,084,481
County Public Health Unit	0.0313		\$595,161
Capital Outlay	0.0573		\$1,088,732
 Totals - Prior Year	<u>3.8308</u>	per \$1000	<u><u>\$72,768,374</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

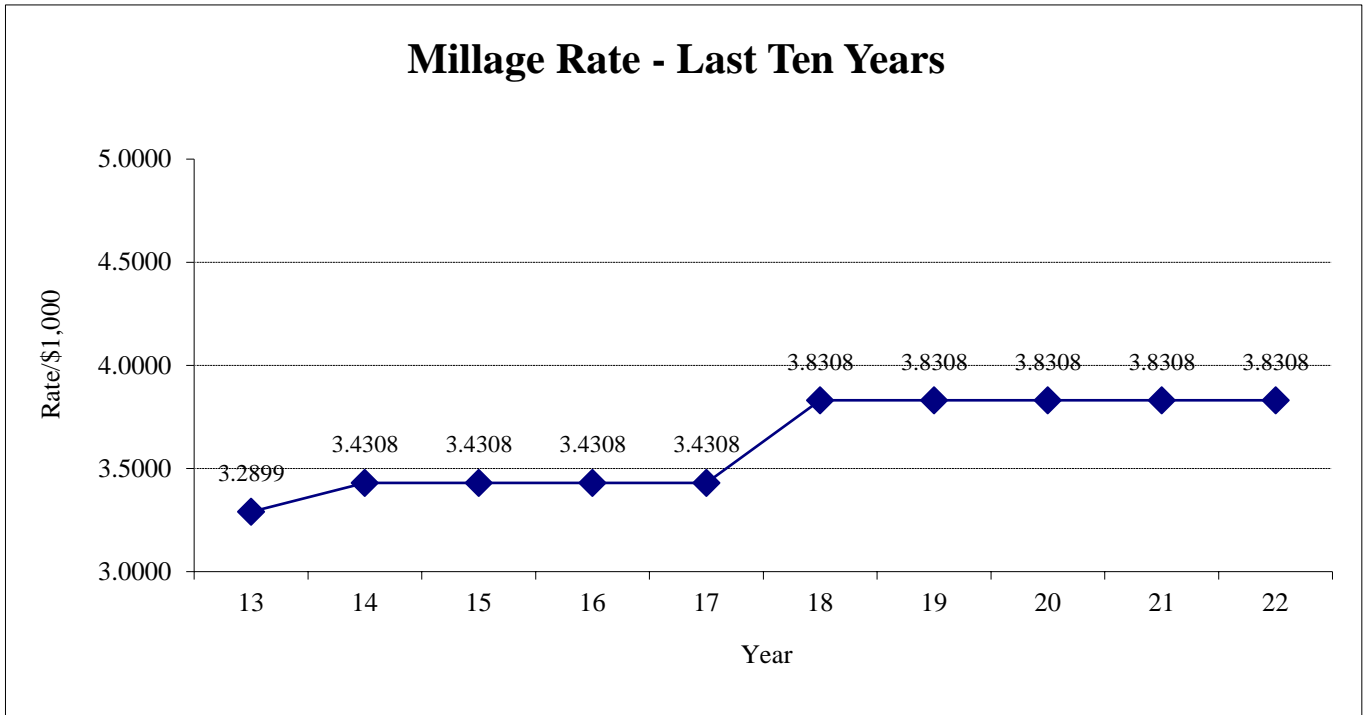
<u>6.39%</u>	or	<u>\$4,649,690</u>
<u>3.68%</u>	%	% over RBR

## Millage - Last Ten Years

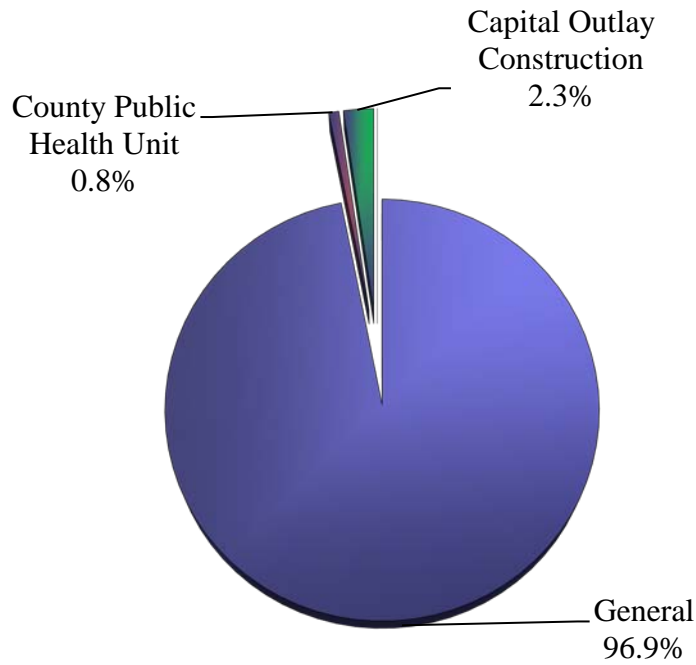
FUND	FY13	FY14	FY15	FY16	FY17
General	3.1153	3.3001	3.2792	3.3514	3.3849
County Public Health Unit	0.0602	0.0478	0.0430	0.0462	0.0459
Capital Outlay Construction Fund	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.1144	0.0829	0.1086	0.0332	0.0000
Total County-Wide Levy	3.2899	3.4308	3.4308	3.4308	3.4308
County Transportation Trust Fund					0.0000
Unincorporated MSTU	0.1800	0.1800	0.2990	0.2990	0.2990
Total	0.1800	0.1800	0.2990	0.2990	0.2990
Aggregate Millage Rate	3.3755	3.3755	3.5729	3.5720	3.5715

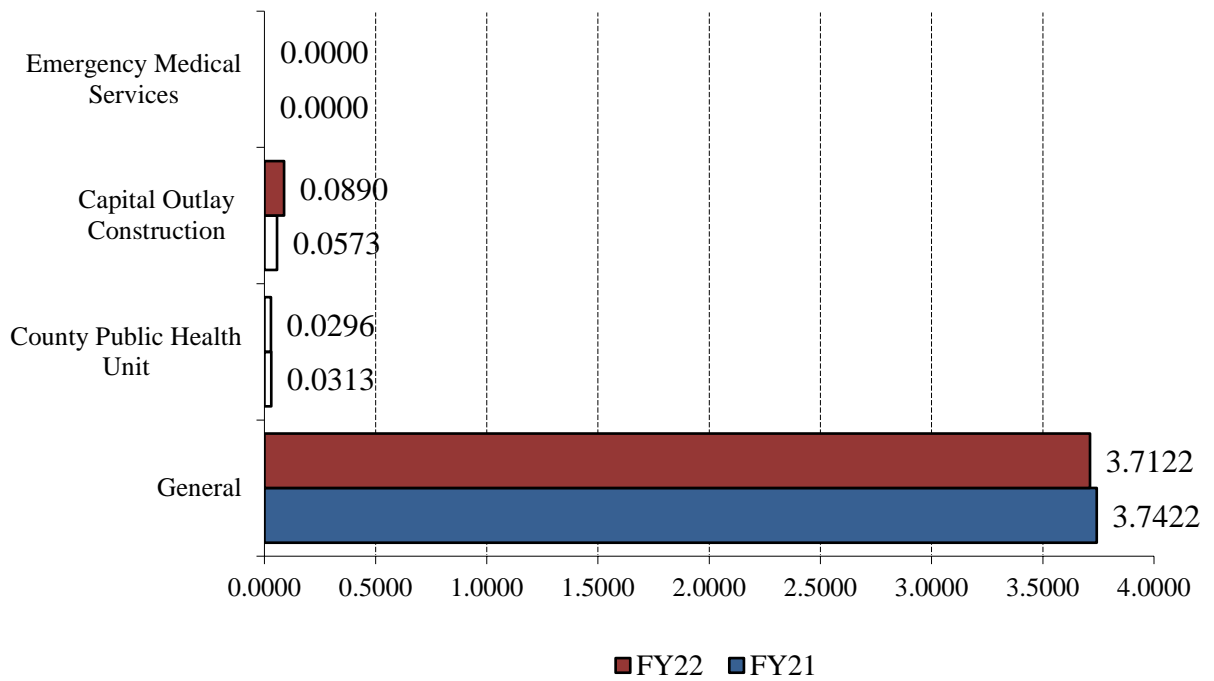
FUND	FY18	FY19	FY20	FY21	FY22
General	3.7494	3.7214	3.7244	3.7422	3.7122
County Public Health Unit	0.0376	0.0353	0.0334	0.0313	0.0296
Capital Outlay Construction Fund	0.0438	0.0000	0.0358	0.0573	0.0890
Emergency Medical Services Enterprise	0.0000	0.0741	0.0372	0.0000	0.0000
Total County-Wide Levy	3.8308	3.8308	3.8308	3.8308	3.8308
County Transportation Trust Fund	0.0000	0.0000	0.0000	0.1190	0.1119
Unincorporated MSTU	0.2990	0.2990	0.2999	0.1800	0.1871
Total	0.2990	0.2990	0.2999	0.2990	0.2990
Aggregate Millage Rate	3.9714	3.9710	3.9704	3.9708	3.9704



## Fiscal Year 2022 Millage Percentage by Fund



## Millage Comparison FY21 vs. FY22





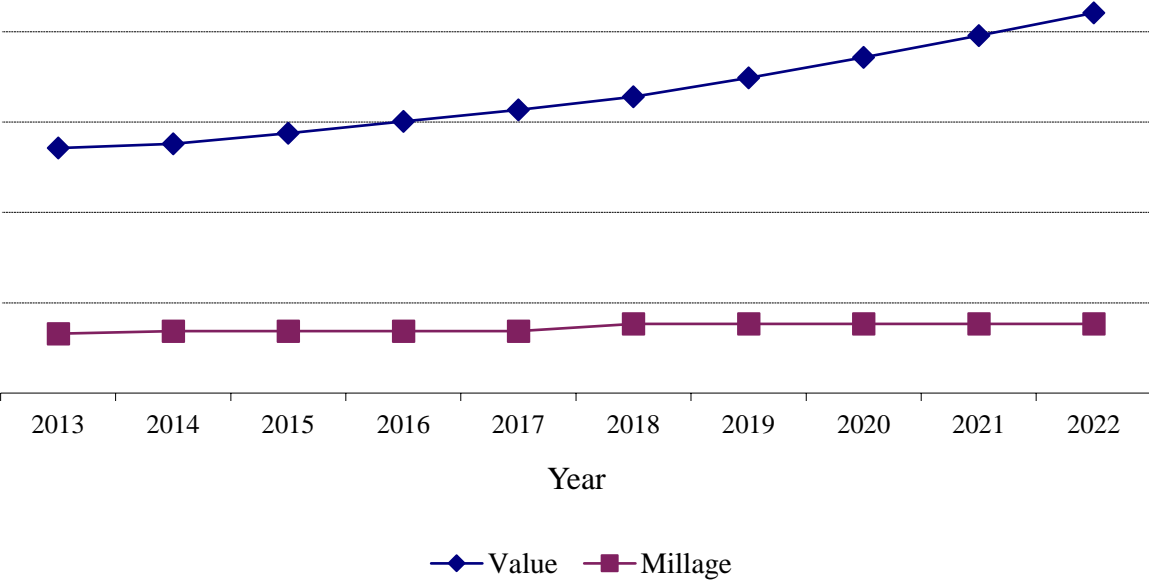
## Property Value - Last Ten Years

Year	Final Valuation	Millage	Taxes	Total Budget
2013	\$13,565,838,217	3.2899	\$42,398,739	\$257,241,963
2014	\$13,795,170,133	3.4308 (1)	\$45,435,331	\$279,897,664
2015	\$14,380,757,775	3.4308 (1)	\$47,364,004	\$310,010,770
2016	\$15,035,105,326	3.4308 (1)	\$49,519,142	\$331,339,247
2017	\$15,682,895,794	3.4308 (1)	\$51,921,708	\$368,802,073
2018	\$16,413,765,583	3.8308 (2)	\$60,677,128	\$378,716,046
2019	\$17,453,553,436	3.8308 (2)	\$64,520,935	\$387,003,866
2020	\$18,581,617,813	3.8308 (1)	\$68,335,163	\$436,361,042
2021	\$19,787,091,372	3.8308 (1)	\$72,768,374	\$445,144,280
2022	\$21,051,429,787	3.8308 (1)	\$77,418,065	\$511,309,215

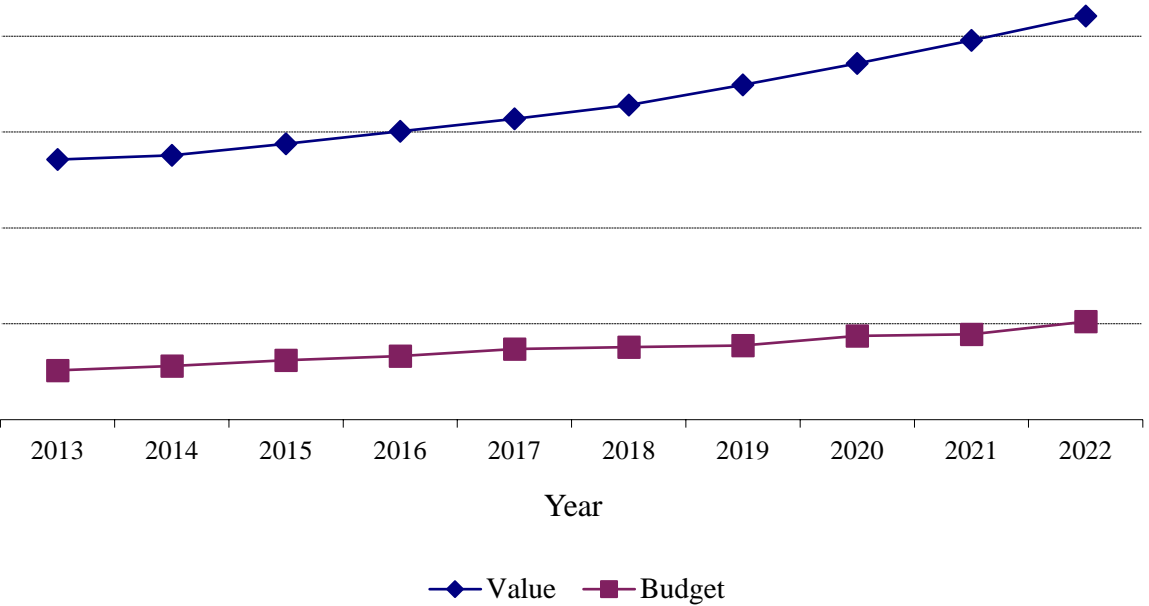
(1) Taxes at 96.0%

(2) Taxes at 96.5%

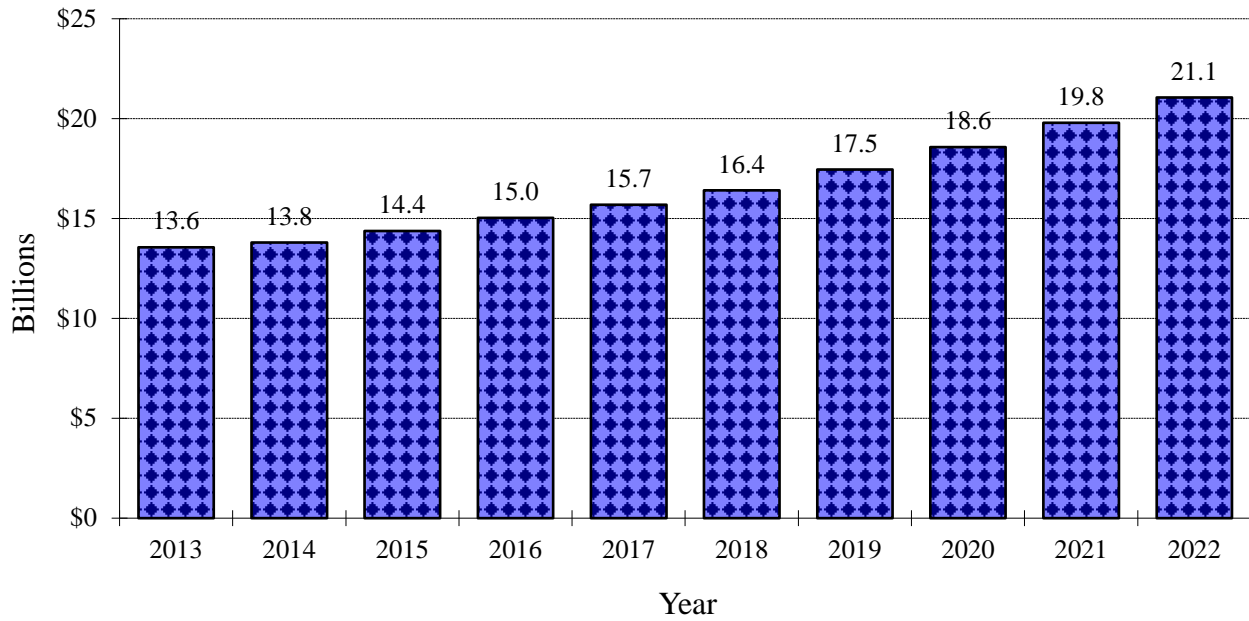
### Trend Comparison Value vs. Millage



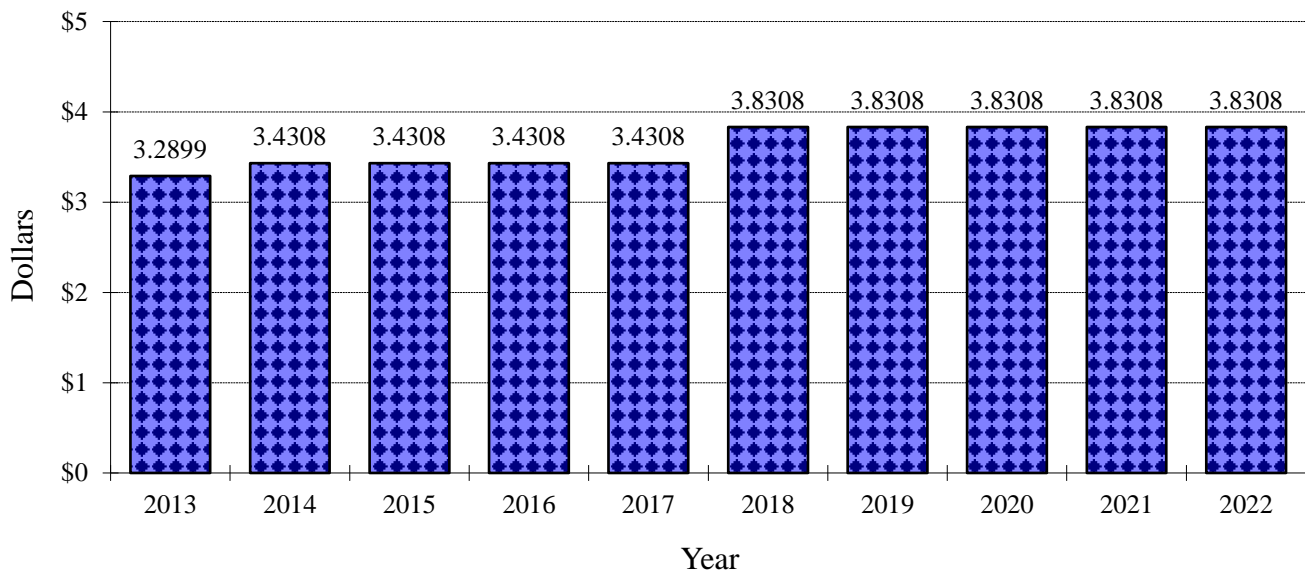
### Trend Comparison Value vs. Budget



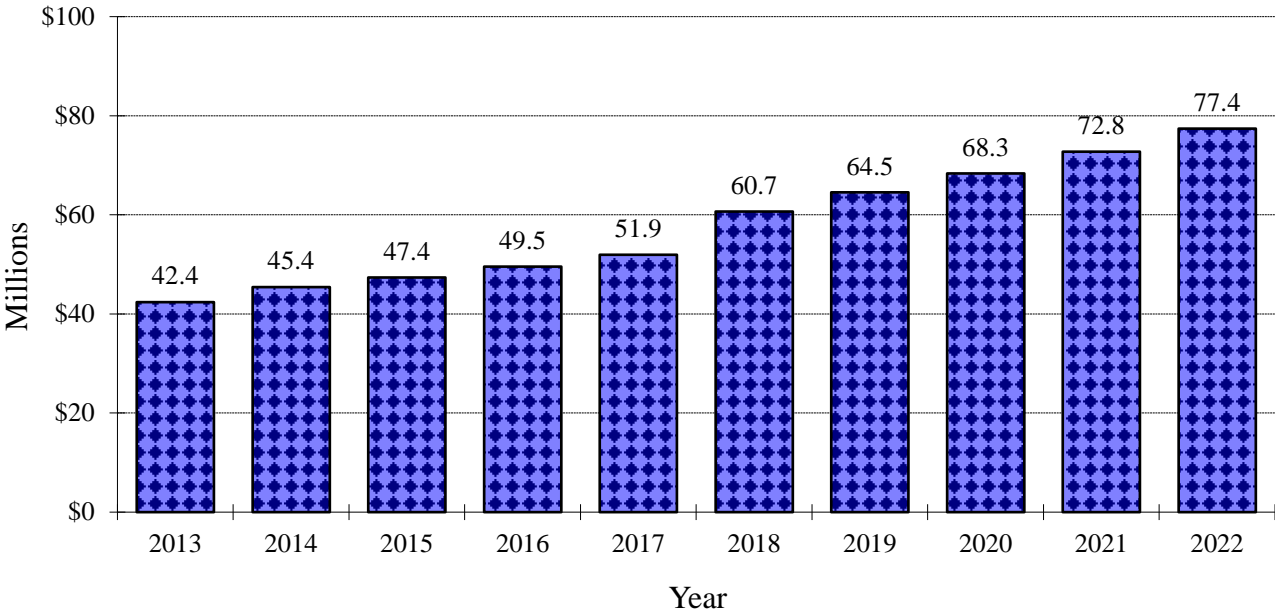
## Property Valuation Last Ten Years



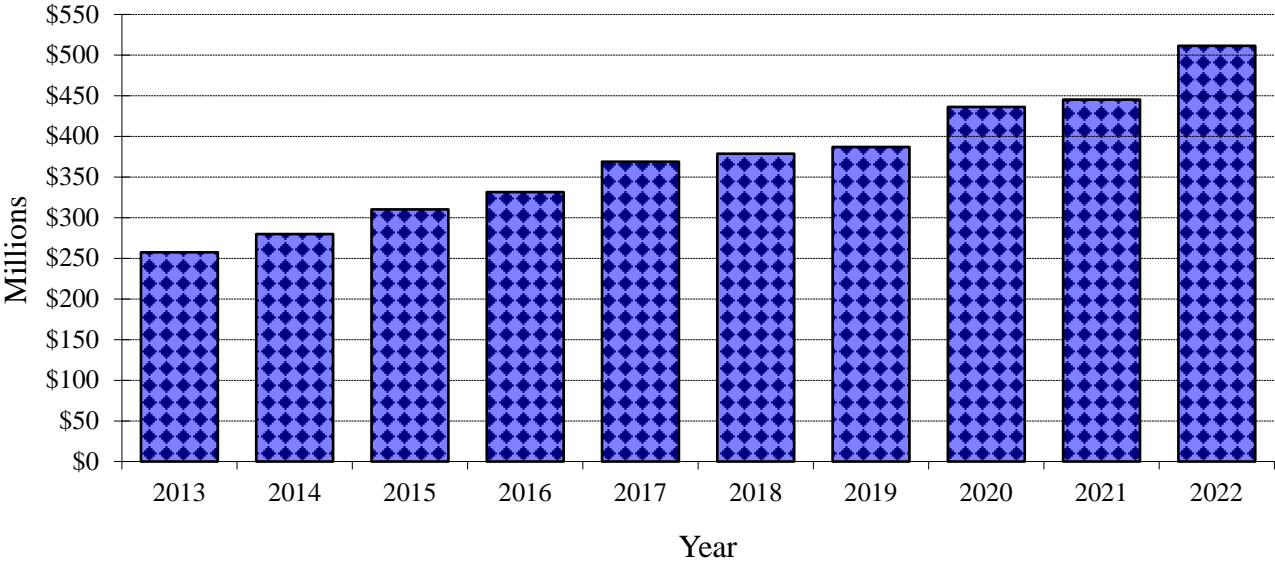
## Millage Rate Last Ten Years



### Property Taxes Last Ten Years



### Total Budget Last Ten Years

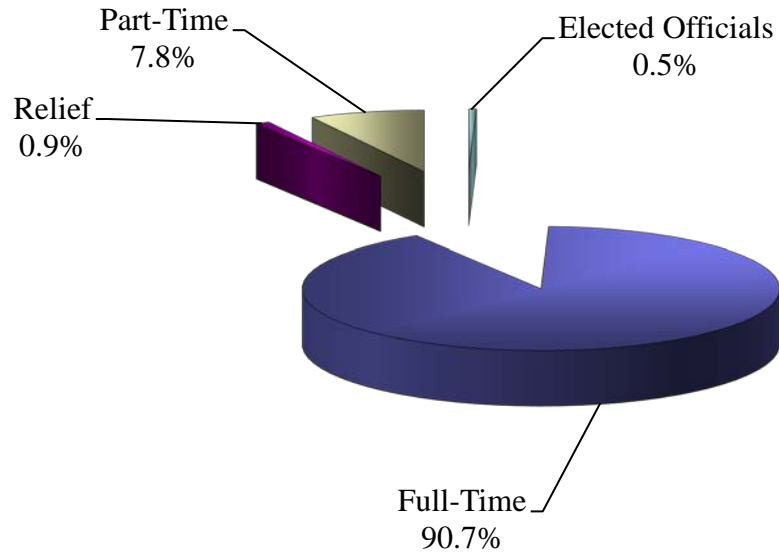


## Human Resources Summary

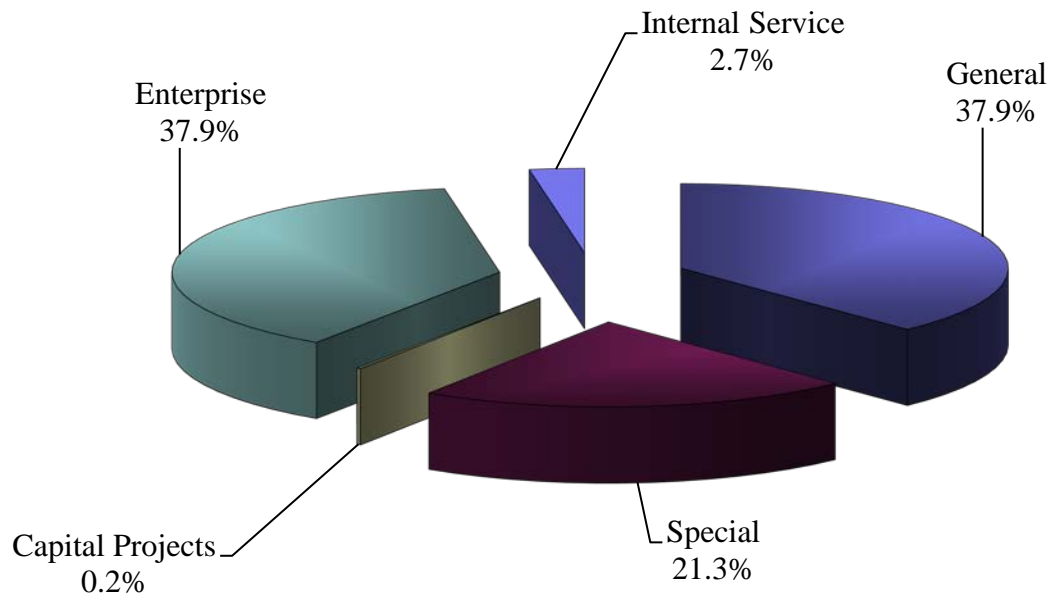
Fund	Title	FY19	FY20	FY21	FY22	+/-
001	Board of County Commissioners	9	8	8	8	0
	County Administrator	6	7	7	7	0
	Purchasing	7	8	8	8	0
	Human Resources	9	9	9	10	1
	Office of Management & Budget	2	2	2	2	0
	Growth Management	11	12	12	13	1
	InformationTechnology	24	25	28	29	1
	Facility Maintenance	52	54	54	54	0
	Emergency Management	3	3	3	4	1
	County Warning Point	28	0	0	0	0
	Code Enforcement	5	5	5	6	1
	Beach Safety	28	28	28	28	0
	Corrections	139	135	134	138	4
	Agriculture Extension	10	10	10	10	0
	Grants Administration	4	4	4	4	0
	Community Transit	1	5	6	9	3
	Veterans Services	3	4	4	4	0
	Mosquito Control	7	8	9	9	0
	Library Cooperative	1	1	1	1	0
	Tourist District Parks	6	8	8	9	1
	Pretrial Services	5	6	7	7	0
	Drug Court/Mental Health - Grant	4	4	3	3	0
	FDLIS Cooperative - Grant	1	1	1	1	0
	Emergency Management Planner - Grant	0	0	0	0	0
	General Fund	365	347	351	364	13
101	Engineering & Administration	21	21	21	22	1
	Road Maintenance	58	57	56	56	0
	Traffic Signal Maintenance	6	6	6	6	0
	Stormwater Management	12	12	12	12	0
	Road Construction	26	26	26	26	0
	Traffic Planner - Grant	2	2	2	2	0
104	5th TDT-Tourism Promotion	19	25	22	22	0
	2nd TDT-Administration	0	0	0	0	0
	3rd TDT-C.C. Promotions	1	1	0	0	0
	3rd TDT-C.C. Administration	29	28	27	25	(2)
	1st TDT-Beaches & Parks	2	2	2	3	1
108	911 Coordinator	2	0	0	0	0
115	Unincorporated County Parks	20	19	19	19	0
119	Prisoner Benefit	3	4	4	4	0
120	Judicial Innovations	4	3	3	3	0
	Law Library	1	1	1	1	0
	Teen Court	2	2	2	2	0
124	Choctaw Bay Estuary	0	1	1	1	0
	TGC Coctaw Program	0	1	1	1	0
	Special Revenue Funds	208	211	205	205	0
303	Infrastructure Surtax Fund	0	1	2	2	0
	Capital Project Funds	0	1	2	2	0

Fund	Title	FY19	FY20	FY21	FY22	+/-
411	Water & Sewer-Operating	137	136	137	140	3
421	Airport Administration	10	13	12	12	0
	Airport-Operating	12	18	18	19	1
	Airport Operations Center	12	14	6	9	3
	Destin	3	0	0	0	0
	Bob Sikes	1	0	0	0	0
430	Solid Waste	15	15	15	17	2
441	Inspection	19	19	19	20	1
450	Emergency Medical Services	146	145	145	147	2
	Enterprise Funds	355	360	352	364	12
501	Risk Management	5	5	5	6	1
502	Fleet Operations	22	20	20	20	0
	FTA Grant Expenditures	1	0	0	0	0
	Internal Service Funds	28	25	25	26	1
	GRAND TOTAL	956	944	935	961	26
		FY19	FY20	FY21	FY22	+/-
	Elected Officials	5	5	5	5	0
	Full-time	860	855	846	872	26
	Part-time	10	9	9	9	0
	Relief	81	75	75	75	0
	Total	956	944	935	961	26

### Positions by Category



### Positions by Major Fund

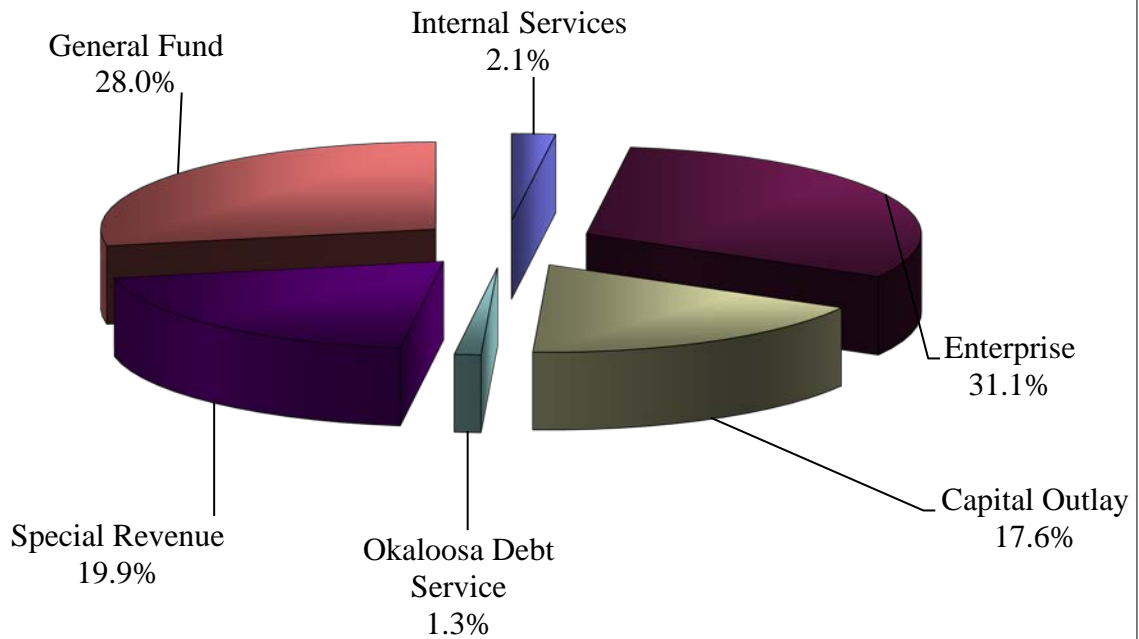


## Summary of Balances Revenues and Expenditures

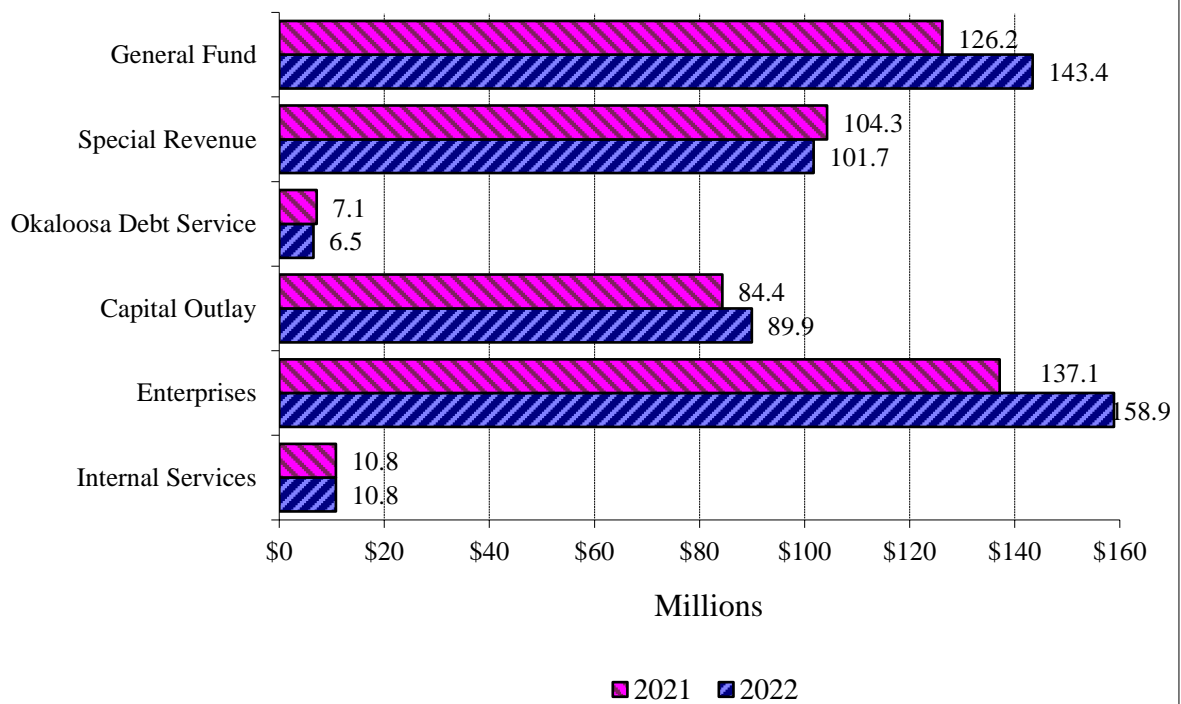
Fund	Title	Approved	Approved	Amended	Approved	Approved	%
		2020	2021	2021	2022	\$ Inc/(Dec)	Inc/(Dec)
001	General Fund	\$115,450,901	\$122,436,982	\$126,220,662	143,422,132	\$20,985,150	17.1%
101	County Transportation Trust Fund	\$11,592,448	\$12,287,292	\$15,104,322	13,830,731	\$1,543,439	12.6%
104	Tourist Development Fund	\$77,192,651	\$72,408,701	\$72,288,701	71,724,600	(\$684,101)	-0.9%
105	Natural Disaster Fund	\$50,000	\$50,000	\$50,000	50,000	\$0	0.0%
106	S.H.I.P. Fund	\$332,975	\$352,042	\$630,060	307,125	(\$44,917)	-12.8%
108	E-911 Operations Fund	\$1,735,829	\$2,332,500	\$2,858,239	2,827,739	\$495,239	21.2%
109	Radio Communications Fund	\$107,250	\$239,500	\$355,002	347,702	\$108,202	45.2%
110	Law Enforcement Trust Fund	\$15,000	\$176,500	\$157,746	156,145	(\$20,355)	-11.5%
111	Police Academy Fund	\$41,250	\$97,400	\$133,694	128,194	\$30,794	31.6%
112	County Public Health Fund	\$601,661	\$601,661	\$901,661	602,197	\$536	0.1%
113	M.S.B.U. Fund	\$981,900	\$1,044,994	\$1,216,654	1,272,407	\$227,413	21.8%
115	Unincorporated County Parks Fund	\$4,830,433	\$5,410,371	\$4,816,128	4,920,525	(\$489,846)	-9.1%
119	Prisoner Benefit Fund	\$1,583,500	\$1,573,500	\$1,665,316	2,144,078	\$570,578	36.3%
120	Additional Court Cost Fund	\$1,813,869	\$1,818,433	\$2,065,626	2,242,915	\$424,482	23.3%
121	Drug Abuse Trust Fund	\$107,167	\$109,865	\$128,950	123,350	\$13,485	12.3%
122	Domestic Violence Trust Fund	\$30,340	\$28,355	\$29,362	32,712	\$4,357	15.4%
123	Traffic Education Fund	\$209,500	\$245,100	\$329,718	334,618	\$89,518	36.5%
124	Choctaw Bay Estuary	\$0	\$175,688	\$1,061,166	182,936	\$7,248	4.1%
125	Fiber Optic Cable Fund	\$0	\$73,205	\$506,038	502,067	\$428,862	585.8%
201	Okaloosa Debt Service Fund	\$7,696,221	\$7,040,292	\$7,146,687	6,505,336	(\$534,956)	-7.6%
301	Capital Outlay Construction Trust Fund	\$3,331,437	\$2,745,332	\$3,556,313	3,297,138	\$551,806	20.1%
302	Road/Bridge Construction Fund	\$11,778,299	\$37,076,973	\$44,791,138	44,749,035	\$7,672,062	20.7%
303	Infrastructure Surtax Fund	\$20,663,990	\$20,904,140	\$36,002,751	41,903,711	\$20,999,571	100.5%
411	Water & Sewer Enterprise Fund	\$73,953,951	\$74,925,281	\$71,882,484	80,075,935	\$5,150,654	6.9%
421	Airport Enterprise Fund	\$49,846,339	\$42,020,735	\$36,134,884	49,232,022	\$7,211,287	17.2%
430	Solid Waste Enterprise Fund	\$13,870,682	\$14,022,000	\$14,022,000	13,898,075	(\$123,925)	-0.9%
441	Inspection Enterprise Fund	\$3,390,900	\$4,076,550	\$4,076,550	4,503,664	\$427,114	10.5%
450	Emergency Medical Service Enterprise Fund	\$10,642,807	\$10,432,337	\$11,032,337	11,203,747	\$771,410	7.4%
501	Self Insurance Fund	\$19,048,052	\$5,369,647	\$5,719,647	5,719,075	\$349,428	6.5%
502	Garage Services Fund	\$5,461,690	\$5,068,904	\$5,068,904	5,069,304	\$400	0.0%
	<b>TOTAL</b>	<b>\$436,361,042</b>	<b>\$445,144,280</b>	<b>\$469,952,740</b>	<b>\$511,309,215</b>	<b>\$66,164,935</b>	<b>14.9%</b>



## Budget by Major Funds



## FY21 vs. FY22 Total Budget



## Expenditure Department Budgets

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
001	0101	Board of County Commissioners	\$823,058	\$867,168	\$867,774	\$952,786	\$85,618	9.9%
	0102	County Administrator	\$897,587	\$747,653	\$918,990	\$1,030,839	\$283,186	37.9%
	0103	Purchasing	\$571,815	\$538,449	\$572,006	\$587,711	\$49,262	9.1%
	0104	Human Resources	\$705,210	\$764,952	\$765,878	\$887,931	\$122,979	16.1%
	0105	Office of Management & Budget	\$216,464	\$273,941	\$274,152	\$283,493	\$9,552	3.5%
	0107	Legal Services	\$490,500	\$530,500	\$530,500	\$620,500	\$90,000	17.0%
	0108	Planning	\$900,786	\$865,948	\$866,850	\$1,045,013	\$179,065	20.7%
	0109	General Services-Planning	\$11,739	\$15,500	\$17,500	\$17,500	\$2,000	12.9%
	0111	Information Technology	\$3,038,217	\$3,426,550	\$3,634,484	\$3,855,712	\$429,162	12.5%
	01115	Telecommunications	\$55,205	\$0	\$0	\$0	\$0	N/A
	0112	Facilities Maintenance	\$4,432,631	\$4,281,661	\$4,735,621	\$4,935,091	\$653,430	15.3%
	0114	General Services-Other	\$2,939,730	\$2,981,282	\$3,632,620	\$3,353,143	\$371,861	12.5%
	0115	Property Appraiser Operating	\$70,000	\$70,000	\$70,000	\$70,000	\$0	0.0%
	0116	Tax Collector Operating	\$3,905,530	\$4,116,300	\$4,116,300	\$4,318,700	\$202,400	4.9%
	0120	General Services-Fire Control	\$37,003	\$37,003	\$37,003	\$37,003	\$0	0.0%
	0121	Emergency Management	\$418,046	\$377,071	\$377,554	\$482,975	\$105,904	28.1%
	0124	Code Enforcement	\$262,475	\$223,680	\$224,114	\$316,213	\$92,533	41.4%
	0125	Beach Safety	\$626,424	\$614,908	\$616,475	\$699,180	\$84,272	13.7%
	0126	Corrections	\$16,086,657	\$15,625,549	\$15,943,576	\$17,274,097	\$1,648,548	10.6%
	0127	Medical Examiner	\$623,184	\$726,350	\$1,076,350	\$1,389,754	\$663,404	91.3%
	0130	Agriculture Extension	\$384,346	\$399,366	\$400,272	\$468,262	\$68,896	17.3%
	0131	General Services-Conservation	\$70,215	\$70,215	\$70,215	\$70,215	\$0	0.0%
	0132	Grant Administration	\$341,998	\$337,008	\$375,278	\$373,506	\$36,498	10.8%
	0141	Community Transit	\$108,977	\$85,538	\$86,827	\$87,016	\$1,478	1.7%
	0150	General Services-Industry Development	\$3,009,917	\$3,168,096	\$2,868,827	\$3,404,082	\$235,986	7.4%
	0151	Veterans Service	\$232,866	\$196,019	\$250,889	\$270,973	\$74,954	38.2%
	0160	Mosquito Control	\$696,968	\$691,857	\$736,858	\$775,178	\$83,321	12.0%
	0161	Public Health	\$492,000	\$501,840	\$501,840	\$627,300	\$125,460	25.0%
	0162	Mental Health	\$436,738	\$437,000	\$437,000	\$513,000	\$76,000	17.4%
	0163	Human Services	\$2,517,716	\$2,669,500	\$2,669,500	\$2,392,712	(\$276,788)	-10.4%
	0170	County Parks	\$286,200	\$373,570	\$373,922	\$269,819	(\$103,751)	-27.8%
	0171	Library Cooperative	\$739,159	\$734,330	\$854,899	\$857,433	\$123,103	16.8%
	0175	Tourist District Parks	\$1,456,171	\$1,550,912	\$1,551,926	\$1,971,130	\$420,218	27.1%
	0180	Clerk to the Board of County Commissioners	\$1,696,888	\$1,742,547	\$1,742,547	\$1,853,686	\$111,139	6.4%
	0181	Property Appraiser	\$3,650,404	\$3,885,080	\$3,885,080	\$3,978,669	\$93,589	2.4%
	0183	Sheriff	\$47,866,556	\$50,857,177	\$52,379,737	\$55,137,278	\$4,280,101	8.4%
	0184	Supervisor of Elections	\$2,163,195	\$2,190,836	\$2,190,836	\$2,219,853	\$29,017	1.3%
	0198	Interfund Transfer	\$1,174,022	\$5,357,736	\$9,652,264	\$5,529,093	\$171,357	3.2%
	0199	Reserves/Miscellaneous	\$10,210,000	\$9,186,876	\$4,974,224	\$19,476,257	\$10,289,381	112.0%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
	0601	State Attorney Office	\$31,108	\$91,108	\$91,108	\$91,108	\$0	0.0%
	0602	Public Defender Office	\$900	\$905	\$905	\$900	(\$5)	-0.6%
	0603	Court Administration	\$15,544	\$15,544	\$15,544	\$17,860	\$2,316	14.9%
	0604	Administration-Circuit Court	\$3,000	\$0	\$2,000	\$2,000	\$2,000	N/A
	0610	Pretrial Services Program	\$496,163	\$567,555	\$568,599	\$613,655	\$46,100	8.1%
	701291	FDCF MH & DCCM	\$205,877	\$187,956	\$160,507	\$203,381	\$15,425	8.2%
	701871	State Aid Library	\$51,712	\$53,946	\$101,311	\$60,125	\$6,179	11.5%
		TOTAL	\$115,450,901	\$122,436,982	\$126,220,662	\$143,422,132	\$20,985,150	17.1%
101	1001	Engineering & Administration	\$1,981,294	\$2,099,336	\$2,277,706	\$2,365,653	\$266,317	12.7%
	1002	Road Maintenance	\$4,594,484	\$4,680,274	\$5,490,273	\$4,994,487	\$314,213	6.7%
	1003	Traffic Signal Maintenance	\$912,718	\$931,352	\$1,135,916	\$1,135,065	\$203,713	21.9%
	1004	Stormwater Management	\$1,729,325	\$2,313,479	\$2,796,300	\$2,796,799	\$483,320	20.9%
	1005	Road Construction	\$2,196,282	\$2,081,308	\$2,201,353	\$2,328,864	\$247,556	11.9%
	712040	FDOT Traffic Signals (20)	\$178,345	\$181,543	\$1,202,774	\$209,863	\$28,320	15.6%
		TOTAL	\$11,592,448	\$12,287,292	\$15,104,322	\$13,830,731	\$1,543,439	12.6%
104	1151	5th TDT - Tourism Promotion	\$8,926,500	\$8,776,102	\$8,776,102	\$9,359,400	\$583,298	6.6%
	1152	2nd TDT - Administration	\$7,284,400	\$9,269,602	\$9,269,602	\$9,503,300	\$233,698	2.5%
	1172	3rd TDT - Promotions	\$3,421,599	\$3,173,299	\$3,177,392	\$3,731,674	\$558,375	17.6%
	1173	3rd TDT - O&M	\$8,797,601	\$7,667,503	\$7,663,410	\$6,740,626	(\$926,877)	-12.1%
	1175	1st TDT - Beaches & Parks	\$25,501,400	\$27,717,102	\$27,597,102	\$34,770,600	\$7,053,498	25.4%
	1179	4th TDT - C.C. Capital	\$23,261,151	\$15,805,093	\$15,805,093	\$7,619,000	(\$8,186,093)	-51.8%
		TOTAL	\$77,192,651	\$72,408,701	\$72,288,701	\$71,724,600	(\$684,101)	-0.9%
105	1299	Reserves/Miscellaneous	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
		TOTAL	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
106	1351	E.J.M. Aerospace	\$332,975	\$352,042	\$630,060	\$307,125	(\$44,917)	-12.8%
		TOTAL	\$332,975	\$352,042	\$630,060	\$307,125	(\$44,917)	-12.8%
108	1401	9-1-1 Coordinator	\$1,735,829	\$111,000	\$157,552	\$0	(\$111,000)	-100.0%
	1498	Interfund Transfer	\$0	\$829,298	\$1,589,326	\$1,151,273	\$321,975	38.8%
	1499	Reserves/Miscellaneous	\$0	\$1,392,202	\$1,111,361	\$1,676,466	\$284,264	20.4%
		TOTAL	\$1,735,829	\$2,332,500	\$2,858,239	\$2,827,739	\$495,239	21.2%
109	1021	Radio Communications Program	\$107,250	\$239,500	\$355,002	\$347,702	\$108,202	45.2%
		TOTAL	\$107,250	\$239,500	\$355,002	\$347,702	\$108,202	45.2%
110	1022	Law Enforcement Trust	\$15,000	\$176,500	\$157,746	\$156,145	(\$20,355)	-11.5%
		TOTAL	\$15,000	\$176,500	\$157,746	\$156,145	(\$20,355)	-11.5%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
111	1023	Policy Academy	\$41,250	\$97,400	\$133,694	\$128,194	\$30,794	31.6%
		TOTAL	\$41,250	\$97,400	\$133,694	\$128,194	\$30,794	31.6%
112	1550	County Health Department	\$601,661	\$601,661	\$901,661	\$602,197	\$536	0.1%
		TOTAL	\$601,661	\$601,661	\$901,661	\$602,197	\$536	0.1%
113	1600	Unified MSBU	\$127,900	\$178,743	\$138,914	\$172,814	(\$5,929)	-3.3%
	1602	Island Lights MSBU	\$327,000	\$300,000	\$361,685	\$365,685	\$65,685	21.9%
	1694	Pines & Triple Lakes MSBU	\$10,000	\$7,846	\$26,491	\$26,145	\$18,299	233.2%
	1695	Bluewater Bay MSTU	\$425,000	\$458,805	\$560,868	\$579,067	\$120,262	26.2%
	1697	Lake Pippin MSTU	\$92,000	\$99,600	\$128,696	\$128,696	\$29,096	29.2%
		TOTAL	\$981,900	\$1,044,994	\$1,216,654	\$1,272,407	\$227,413	21.8%
115	1750	County Parks-Unincorporated Areas	\$1,757,734	\$1,574,396	\$1,601,091	\$1,804,999	\$230,603	14.6%
	1755	Capital Projects	\$964,017	\$1,689,015	\$1,916,015	\$1,637,260	(\$51,755)	-3.1%
	1798	Interfund Transfer	\$996,218	\$0	\$0	\$0	\$0	N/A
	1799	Reserves/Miscellaneous	\$1,112,464	\$2,146,960	\$1,299,022	\$1,478,266	(\$668,694)	-31.1%
		TOTAL	\$4,830,433	\$5,410,371	\$4,816,128	\$4,920,525	(\$489,846)	-9.1%
119	1024	Prisoner Benefit	\$1,583,500	\$1,573,500	\$1,665,316	\$2,144,078	\$570,578	36.3%
		TOTAL	\$1,583,500	\$1,573,500	\$1,665,316	\$2,144,078	\$570,578	36.3%
120	1025	Judicial Innovations	\$408,981	\$418,409	\$418,409	\$485,829	\$67,420	16.1%
	1026	Legal Aid	\$90,000	\$92,000	\$92,000	\$90,000	(\$2,000)	-2.2%
	1027	Law Library	\$101,500	\$101,605	\$101,605	\$103,205	\$1,600	1.6%
	1028	Teen Court	\$175,980	\$164,336	\$164,336	\$176,143	\$11,807	7.2%
	1030	Court Facilities	\$385,000	\$365,000	\$365,000	\$410,000	\$45,000	12.3%
	1035	Court Administration-IT	\$290,868	\$306,505	\$306,505	\$358,150	\$51,645	16.8%
	1036	Public Defendet - IT	\$103,215	\$88,675	\$159,683	\$194,443	\$105,768	119.3%
	1037	State Attorney - AT	\$258,075	\$279,833	\$456,018	\$423,151	\$143,318	51.2%
	1039	Cyber Safety	\$250	\$2,070	\$2,070	\$1,994	(\$76)	-3.7%
		TOTAL	\$1,813,869	\$1,818,433	\$2,065,626	\$2,242,915	\$424,482	23.3%
121	1031	Drug Abuse Trust	\$107,167	\$109,865	\$128,950	\$123,350	\$13,485	12.3%
		TOTAL	\$107,167	\$109,865	\$128,950	\$123,350	\$13,485	12.3%
122	1032	Family Mediation	\$5,115	\$5,115	\$5,883	\$5,123	\$8	0.2%
	1033	Domestic Violence Trust	\$25,225	\$23,240	\$23,479	\$27,589	\$4,349	18.7%
		TOTAL	\$30,340	\$28,355	\$29,362	\$32,712	\$4,357	15.4%
123	1034	Traffic Education	\$209,500	\$245,100	\$329,718	\$334,618	\$89,518	36.5%
		TOTAL	\$209,500	\$245,100	\$329,718	\$334,618	\$89,518	36.5%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
124	711931	Choctaw Estuary	\$0	\$107,651	\$57,087	\$0	(\$107,651)	-100.0%
	712030	TGC Choctaw Program	\$0	\$68,037	\$1,004,079	\$182,936	\$114,899	168.9%
		TOTAL	\$0	\$175,688	\$1,061,166	\$182,936	\$7,248	4.1%
125	1125	Fiber Optice Network	\$0	\$73,205	\$506,038	\$502,067	\$428,862	585.8%
		TOTAL	\$0	\$73,205	\$506,038	\$502,067	\$428,862	585.8%
201	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$190,750	\$190,750	\$0	0.0%
	2105	Courthouse Annex Extension	\$1,997,191	\$0	\$0	\$0	\$0	N/A
	2106	Bond - Brackin Building	\$265,453	\$284,674	\$284,674	\$283,275	(\$1,399)	-0.5%
	2107	West Destin Beach Note	\$669,721	\$669,943	\$669,943	\$0	(\$669,943)	-100.0%
	2109	Revenue Bond Sereies 2014	\$1,763,675	\$1,759,775	\$1,759,775	\$1,759,650	(\$125)	0.0%
	2110	Series 2016 Bonds	\$744,500	\$744,500	\$744,500	\$744,100	(\$400)	-0.1%
	2111	R/B PJ Adams Bypass	\$0	\$2,600,650	\$2,600,650	\$2,638,150	\$37,500	1.4%
	2112	Shoal River Note	\$0	\$125,000	\$125,000	\$210,541	\$85,541	68.4%
	2198	Interfund Transfer	\$1,703,316	\$665,000	\$771,395	\$255,750	(\$409,250)	-61.5%
	2199	Reserves/Miscellaneous	\$361,615	\$0	\$0	\$423,120	\$423,120	N/A
		TOTAL	\$7,696,221	\$7,040,292	\$7,146,687	\$6,505,336	(\$534,956)	-7.6%
301	3110	Capital Outlay Projects	\$630,000	\$135,000	\$850,000	\$445,000	\$310,000	229.6%
	3120	Capital Outlay Projects-Public Safety	\$430,000	\$798,500	\$823,500	\$874,066	\$75,566	9.5%
	3170	Capital Outlay Projects-Culture/Recreation	\$1,538,232	\$1,038,232	\$1,138,232	\$1,238,492	\$200,260	19.3%
	3175	Capital Outlay Projects-Parks	\$0	\$23,600	\$23,600	\$23,600	\$0	0.0%
	3179	Capital Outlay Projects-F.B.I.P.	\$678,000	\$750,000	\$720,981	\$715,980	(\$34,020)	-4.5%
	3198	Interfund Transfer	\$55,205	\$0	\$0	\$0	\$0	N/A
		TOTAL	\$3,331,437	\$2,745,332	\$3,556,313	\$3,297,138	\$551,806	20.1%
302	3201	Road/Bridge-Constitutional Gas Tax	\$5,055,324	\$5,027,595	\$4,441,981	\$6,263,952	\$1,236,357	24.6%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$3,440,511	\$3,579,288	\$4,380,108	\$4,465,315	\$886,027	24.8%
	3204	Road/Bridge - Resurfacing	\$500,000	\$562,325	\$733,434	\$733,434	\$171,109	30.4%
	3205	Road/Bridge - Special Projects	\$29,995	\$29,995	\$9,614,276	\$7,714,995	\$7,685,000	25620.9%
	3206	PJ Adams TIF	\$2,752,469	\$3,492,000	\$3,099,820	\$3,249,820	(\$242,180)	-6.9%
	3219	R/B PJ Adams Bypass	\$0	\$24,385,770	\$22,521,519	\$22,321,519	(\$2,064,251)	-8.5%
		TOTAL	\$11,778,299	\$37,076,973	\$44,791,138	\$44,749,035	\$7,672,062	20.7%
303	3301	Road Projects	\$9,068,929	\$5,827,290	\$4,437,013	\$3,499,156	(\$2,328,134)	-40.0%
	3302	Public Safety Projects	\$1,500,000	\$1,534,000	\$2,513,978	\$185,268	(\$1,348,732)	-87.9%
	3303	Stormwater Projects	\$3,394,000	\$1,647,182	\$4,577,471	\$1,002,580	(\$644,602)	-39.1%
	3398	Interfund Transfer	\$0	\$1,256,894	\$1,256,894	\$1,274,878	\$17,984	1.4%
	3399	Reserves	\$6,701,061	\$10,638,774	\$23,217,395	\$35,941,829	\$25,303,055	237.8%
		TOTAL	\$20,663,990	\$20,904,140	\$36,002,751	\$41,903,711	\$20,999,571	100.5%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
411	4101	Water & Sewer	\$29,605,162	\$30,105,279	\$30,105,279	\$31,983,106	\$1,877,827	6.2%
	4120	Water Construction	\$1,550,000	\$3,975,000	\$5,410,000	\$6,575,000	\$2,600,000	65.4%
	4125	Sewer Construction	\$3,000,000	\$5,900,000	\$1,965,000	\$11,850,000	\$5,950,000	100.8%
	4199	Reserves/Miscellaneous	\$39,798,789	\$34,945,002	\$34,402,205	\$29,667,829	(\$5,277,173)	-15.1%
		TOTAL	\$73,953,951	\$74,925,281	\$71,882,484	\$80,075,935	\$5,150,654	6.9%
421	4201	Airport Administration	\$2,695,548	\$2,759,216	\$2,995,179	\$2,907,512	\$148,296	5.4%
	4202	VPS-Operating	\$6,366,466	\$6,482,951	\$6,582,671	\$8,235,647	\$1,752,696	27.0%
	4204	Airport Operations Division	\$569,756	\$572,130	\$569,880	\$971,107	\$398,977	69.7%
	4206	Concourse C Operating	\$0	\$0	\$0	\$348,280	\$348,280	N/A
	4207	Airport -Capital Outlay	\$3,475,203	\$2,402,622	\$948,373	\$1,371,141	(\$1,031,481)	-42.9%
	4210	Destin-Operating	\$230,182	\$218,634	\$218,634	\$273,196	\$54,562	25.0%
	4215	Destin - Capital Outlay	\$225,000	\$0	\$0	\$0	\$0	N/A
	4220	Bob Sikes-Operating	\$126,978	\$107,558	\$201,104	\$285,045	\$177,487	165.0%
	4225	Bob Sikes-Capitl Outlay	\$1,268,980	\$0	\$77,270	\$0	\$0	N/A
	4255	P.F.C. Operating	\$10,045,839	\$13,770,082	\$11,654,728	\$12,769,158	(\$1,000,924)	-7.3%
	4256	C.F.C. Operating	\$11,532,882	\$5,089,515	\$5,089,515	\$7,853,098	\$2,763,583	54.3%
	4298	Interfund Transfer	\$2,563,709	\$2,636,915	\$2,636,915	\$2,673,819	\$36,904	1.4%
	4299	Reserves/Miscellaneous	\$10,745,796	\$7,981,112	\$5,160,615	\$11,544,019	\$3,562,907	44.6%
		TOTAL	\$49,846,339	\$42,020,735	\$36,134,884	\$49,232,022	\$7,211,287	17.2%
430	4301	Solid Waste	\$10,366,360	\$12,565,156	\$12,565,156	\$11,859,228	(\$705,928)	-5.6%
	4399	Reserves/Miscellaneous	\$3,504,322	\$1,456,844	\$1,456,844	\$2,038,847	\$582,003	39.9%
		TOTAL	\$13,870,682	\$14,022,000	\$14,022,000	\$13,898,075	(\$123,925)	-0.9%
441	4400	Inspections	\$2,726,885	\$2,684,563	\$2,684,563	\$2,750,464	\$65,901	2.5%
	4499	Reserves/Miscellaneous	\$664,015	\$1,391,987	\$1,391,987	\$1,753,200	\$361,213	25.9%
		TOTAL	\$3,390,900	\$4,076,550	\$4,076,550	\$4,503,664	\$427,114	10.5%
450	4500	Emergency Medical Service	\$10,642,807	\$10,432,337	\$11,032,337	\$11,203,747	\$771,410	7.4%
		TOTAL	\$10,642,807	\$10,432,337	\$11,032,337	\$11,203,747	\$771,410	7.4%
501	5101	Risk Management	\$372,731	\$371,629	\$371,629	\$483,051	\$111,422	30.0%
	5102	Self Insurance	\$16,803,364	\$4,251,787	\$4,601,787	\$4,718,723	\$466,936	11.0%
	5103	Health Programs	\$199,258	\$189,553	\$189,553	\$180,000	(\$9,553)	-5.0%
	5199	Reserves/Miscellaneous	\$1,672,699	\$556,678	\$556,678	\$337,301	(\$219,377)	-39.4%
		TOTAL	\$19,048,052	\$5,369,647	\$5,719,647	\$5,719,075	\$349,428	6.5%
502	5200	Fleet Operations	\$5,461,690	\$5,068,904	\$5,068,904	\$5,069,304	\$400	0.0%
		TOTAL	\$5,461,690	\$5,068,904	\$5,068,904	\$5,069,304	\$400	0.0%
		GRAND TOTAL	\$436,361,042	\$445,144,280	\$469,952,740	\$511,309,215	\$66,164,935	14.9%

## Revenue Department Budgets

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
001	0100R	General Revenue	\$102,321,632	\$109,876,523	\$112,179,831	\$132,009,959	\$22,133,436	20.1%
	0103R	Purchasing	\$5,000	\$25,000	\$25,000	\$31,000	\$6,000	24.0%
	0108R	Planning	\$51,000	\$51,000	\$51,000	\$84,100	\$33,100	64.9%
	0111R	Information Systems	\$69,423	\$71,377	\$71,377	\$123,658	\$52,281	73.2%
	0112R	Facilities Maintenance	\$40,000	\$40,150	\$40,150	\$45,500	\$5,350	13.3%
	0124R	Code Enforcement	\$68,000	\$72,455	\$72,455	\$79,455	\$7,000	9.7%
	0125R	Beach Safety	\$626,424	\$616,475	\$614,908	\$672,737	\$56,262	9.1%
	0126R	Corrections	\$484,925	\$563,445	\$563,445	\$780,600	\$217,155	38.5%
	0127R	Medical Examiner	\$46,805	\$40,000	\$40,000	\$40,000	\$0	0.0%
	0130R	Agriculture Extension	\$0	\$100	\$100	\$0	(\$100)	-100.0%
	0170R	County Parks	\$80,000	\$55,350	\$55,350	\$80,000	\$24,650	44.5%
	0171R	Library Cooperative	\$738,316	\$0	\$100,477	\$0	\$0	NA
	0175R	Tourist District Parks	\$1,456,171	\$1,551,926	\$1,550,912	\$1,944,150	\$392,224	25.3%
	0183R	Sheriff	\$9,185,616	\$9,214,279	\$10,576,839	\$7,262,338	(\$1,951,941)	-21.2%
	0610R	Pretrial Services	\$20,000	\$17,000	\$17,000	\$15,000	(\$2,000)	-11.8%
	701291R	FDCF MH & DCCM	\$205,877	\$187,956	\$160,507	\$196,726	\$8,770	4.7%
	701871R	State Aid Library (18)	\$51,712	\$53,946	\$101,311	\$56,909	\$2,963	5.5%
	TOTAL		\$115,450,901	\$122,436,982	\$126,220,662	\$143,422,132	\$20,985,150	17.1%
101	1001R	Engineering & Administration	\$1,981,294	\$2,099,336	\$2,277,706	\$2,365,653	\$266,317	12.7%
	1002R	Road Maintenance	\$4,594,484	\$4,680,274	\$5,490,273	\$4,994,487	\$314,213	6.7%
	1003R	Traffic Signal Maintenance	\$912,718	\$931,352	\$1,135,916	\$1,135,065	\$203,713	21.9%
	1004R	Stormwater Management	\$1,729,325	\$2,313,479	\$2,796,300	\$2,796,799	\$483,320	20.9%
	1005R	Road Construction	\$2,196,282	\$2,081,308	\$2,201,353	\$2,328,864	\$247,556	11.9%
	712040R	DOT Traffic Signalization (20)	\$178,345	\$181,543	\$1,202,774	\$209,863	\$28,320	15.6%
	TOTAL		\$11,592,448	\$12,287,292	\$15,104,322	\$13,830,731	\$1,543,439	12.6%
104	1151R	5th TDT	\$8,926,500	\$8,776,102	\$8,776,102	\$9,359,400	\$583,298	6.6%
	1152R	2nd TDT	\$7,284,400	\$9,269,602	\$9,269,602	\$9,503,300	\$233,698	2.5%
	1172R	3rd TDT - Promotions	\$0	\$0	\$0	\$9,468,100	\$9,468,100	NA
	1173R	3rd TDT	\$12,219,200	\$10,840,802	\$10,840,802	\$1,004,200	(\$9,836,602)	-90.7%
	1175R	1st TDT	\$25,501,400	\$27,717,102	\$27,597,102	\$34,770,600	\$7,053,498	25.4%
	1179R	4th TDT	\$23,261,151	\$15,805,093	\$15,805,093	\$7,619,000	(\$8,186,093)	-51.8%
	TOTAL		\$77,192,651	\$72,408,701	\$72,288,701	\$71,724,600	(\$684,101)	-0.9%
105	1200R	Natural Disaster	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
	TOTAL		\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
106	1351R	E.J.M. Aerospace	\$332,975	\$352,042	\$630,060	\$307,125	(\$44,917)	-12.8%
		TOTAL	\$332,975	\$352,042	\$630,060	\$307,125	(\$44,917)	-12.8%
108	1401R	9-1-1 Coordinator	\$1,735,829	\$2,332,500	\$2,858,239	\$2,827,739	\$495,239	21.2%
		TOTAL	\$1,735,829	\$2,332,500	\$2,858,239	\$2,827,739	\$495,239	21.2%
109	1021R	Radio Communications Program	\$107,250	\$239,500	\$355,002	\$347,702	\$108,202	45.2%
		TOTAL	\$107,250	\$239,500	\$355,002	\$347,702	\$108,202	45.2%
110	1022R	Law Enforcement Trust	\$15,000	\$176,500	\$157,746	\$156,145	(\$20,355)	-11.5%
		TOTAL	\$15,000	\$176,500	\$157,746	\$156,145	(\$20,355)	-11.5%
111	1023R	Policy Academy	\$41,250	\$97,400	\$133,694	\$128,194	\$30,794	31.6%
		TOTAL	\$41,250	\$97,400	\$133,694	\$128,194	\$30,794	31.6%
112	1550R	County Health Department	\$601,661	\$601,661	\$901,661	\$602,197	\$536	0.1%
		TOTAL	\$601,661	\$601,661	\$901,661	\$602,197	\$536	0.1%
113	1600R	Unified MSBU	\$127,900	\$178,743	\$138,914	\$172,814	(\$5,929)	-3.3%
	1602R	Island Lights MSBU	\$327,000	\$300,000	\$361,685	\$365,685	\$65,685	21.9%
	1694R	Pines & Triple Lakes MSBU	\$10,000	\$7,846	\$26,491	\$26,145	\$18,299	233.2%
	1695R	Bluewater Bay MSTU	\$425,000	\$458,805	\$560,868	\$579,067	\$120,262	26.2%
	1697R	Lake Pippin MSTU	\$92,000	\$99,600	\$128,696	\$128,696	\$29,096	29.2%
		TOTAL	\$981,900	\$1,044,994	\$1,216,654	\$1,272,407	\$227,413	21.8%
115	1750R	Unincorporated County Parks	\$4,830,433	\$5,410,371	\$4,816,128	\$4,920,525	(\$489,846)	-9.1%
		TOTAL	\$4,830,433	\$5,410,371	\$4,816,128	\$4,920,525	(\$489,846)	-9.1%
119	1024R	Prisoner Benefit	\$1,583,500	\$1,573,500	\$1,665,316	\$2,144,078	\$570,578	36.3%
		TOTAL	\$1,583,500	\$1,573,500	\$1,665,316	\$2,144,078	\$570,578	36.3%
120	1025R	Judicial Innovations	\$408,981	\$418,409	\$418,409	\$485,829	\$67,420	16.1%
	1026R	Legal Aid	\$90,000	\$92,000	\$92,000	\$90,000	(\$2,000)	-2.2%
	1027R	Law Library	\$101,500	\$101,605	\$101,605	\$103,205	\$1,600	1.6%
	1028R	Teen Court	\$175,980	\$164,336	\$164,336	\$176,143	\$11,807	7.2%
	1030R	Court Facilities	\$385,000	\$365,000	\$365,000	\$410,000	\$45,000	12.3%
	1035R	Court Information - IT (50)	\$290,868	\$306,505	\$306,505	\$358,150	\$51,645	16.8%
	1036R	Public Defender - IT (20)	\$103,215	\$88,675	\$159,683	\$194,443	\$105,768	119.3%
	1037R	State Attorney - IT (30)	\$258,075	\$279,833	\$456,018	\$423,151	\$143,318	51.2%
	1039R	Cyber Safety	\$250	\$2,070	\$2,070	\$1,994	(\$76)	-3.7%
		TOTAL	\$1,813,869	\$1,818,433	\$2,065,626	\$2,242,915	\$424,482	23.3%



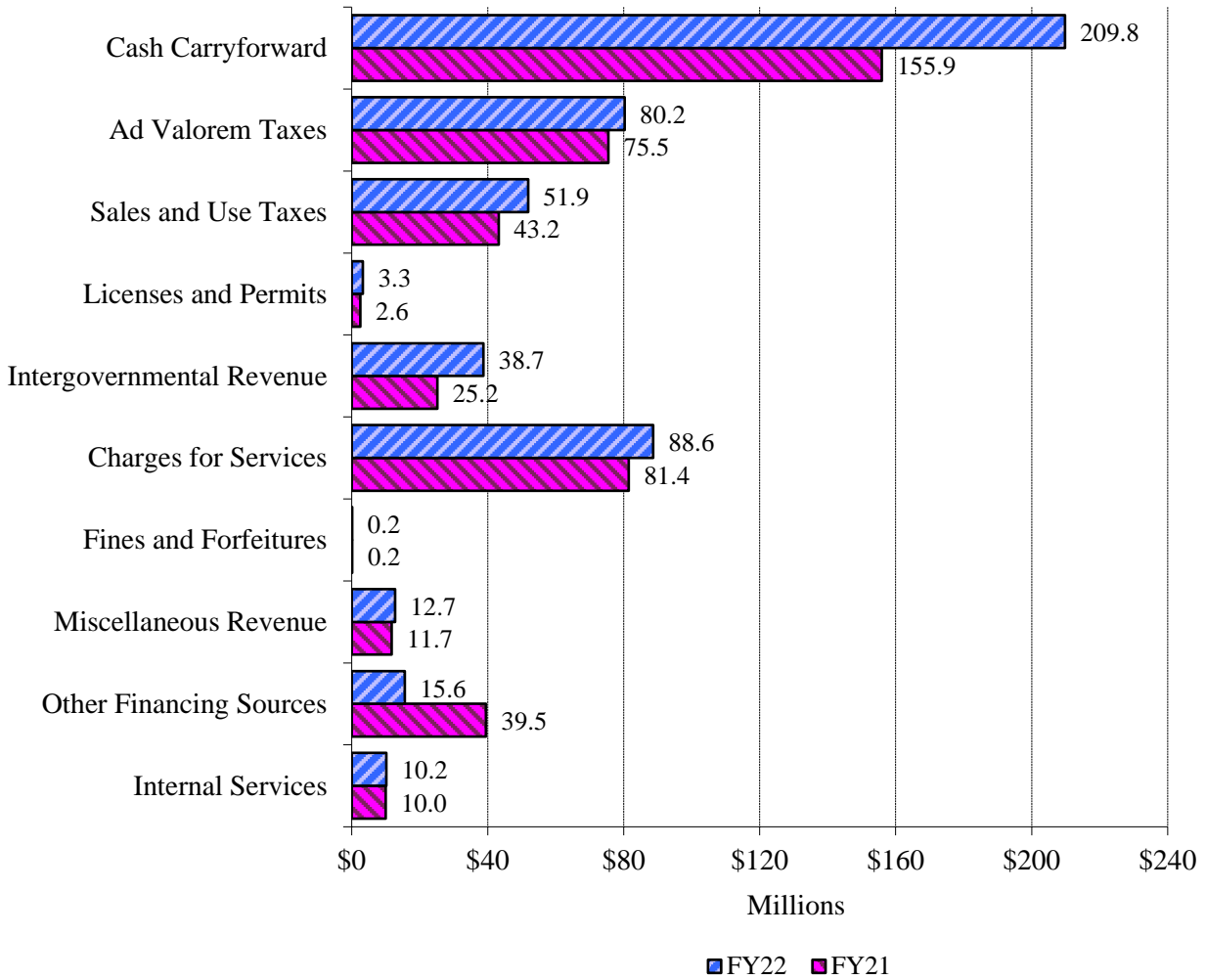
Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
121	1031R	Drug Abuse Trust	\$107,167	\$109,865	\$128,950	\$123,350	\$13,485	12.3%
		TOTAL	\$107,167	\$109,865	\$128,950	\$123,350	\$13,485	12.3%
122	1032R	Family Mediation	\$5,115	\$4,355	\$5,123	\$5,123	\$768	17.6%
	1033R	Domestic Violence Trust	\$25,225	\$24,000	\$24,239	\$27,589	\$3,589	15.0%
		TOTAL	\$30,340	\$28,355	\$29,362	\$32,712	\$4,357	15.4%
123	1034R	Traffic Education	\$209,500	\$245,100	\$329,718	\$334,618	\$89,518	36.5%
		TOTAL	\$209,500	\$245,100	\$329,718	\$334,618	\$89,518	36.5%
124	711931R	Choctaw Estuary	\$0	\$107,651	\$57,087	\$0	(\$107,651)	-100.0%
	712030R	TGC Choctaw Program	\$0	\$68,037	\$1,004,079	\$182,936	\$114,899	168.9%
		TOTAL	\$0	\$175,688	\$1,061,166	\$182,936	\$7,248	4.1%
125	1125R	Fiber Optice Network	\$0	\$73,205	\$506,038	\$502,067	\$428,862	585.8%
		TOTAL	\$0	\$73,205	\$506,038	\$502,067	\$428,862	585.8%
201	2100R	Okaloosa Debt Service	\$2,521,134	\$1,140,424	\$1,246,819	\$1,152,895	\$12,471	1.1%
	2105R	Courthouse Annex Extension	\$1,997,191	\$0	\$0	\$0	\$0	NA
	2107R	West Destin Beach Note	\$669,721	\$669,943	\$669,943	\$0	(\$669,943)	-100.0%
	2109R	Revenue Bond Series 2014	\$1,763,675	\$1,759,775	\$1,759,775	\$1,759,650	(\$125)	0.0%
	2110R	Series 2016 Bond	\$744,500	\$744,500	\$744,500	\$744,100	(\$400)	-0.1%
	2111R	Series 2019 Bond	\$0	\$2,600,650	\$2,600,650	\$2,638,150	\$37,500	1.4%
	2112R	Shoal River Note	\$0	\$125,000	\$125,000	\$210,541	\$85,541	68.4%
		TOTAL	\$7,696,221	\$7,040,292	\$7,146,687	\$6,505,336	(\$534,956)	-7.6%
301	3100R	Capital Outlay Construction	\$2,653,437	\$1,971,732	\$2,811,732	\$2,557,558	\$585,826	29.7%
	3175R	Capital Outlay Parks	\$0	\$23,600	\$23,600	\$23,600	\$0	0.0%
	3179R	Florida Boating Improvement Program	\$678,000	\$750,000	\$720,981	\$715,980	(\$34,020)	-4.5%
		TOTAL	\$3,331,437	\$2,745,332	\$3,556,313	\$3,297,138	\$551,806	20.1%
302	3201R	Road/Bridge CGT	\$5,055,324	\$5,027,595	\$4,441,981	\$6,263,952	\$1,236,357	24.6%
	3202R	Road/Bridge 1 LOGT	\$3,440,511	\$3,579,288	\$4,380,108	\$4,465,315	\$886,027	24.8%
	3204R	R/B Resurfacing	\$500,000	\$562,325	\$733,434	\$733,434	\$171,109	30.4%
	3205R	R/B Special Projects	\$29,995	\$29,995	\$9,614,276	\$7,714,995	\$7,685,000	25620.9%
	3206R	PJ Adams TIF	\$2,752,469	\$3,492,000	\$3,099,820	\$3,249,820	(\$242,180)	-6.9%
	3219R	R/B PJ Adams Bypass	\$0	\$24,385,770	\$22,521,519	\$22,321,519	(\$2,064,251)	-8.5%
		TOTAL	\$11,778,299	\$37,076,973	\$44,791,138	\$44,749,035	\$7,672,062	20.7%
303	3301R	Infrastructure Surtax	\$20,663,990	\$20,904,140	\$36,002,751	\$41,903,711	\$20,999,571	100.5%
		TOTAL	\$20,663,990	\$20,904,140	\$36,002,751	\$41,903,711	\$20,999,571	100.5%

Fund	Dept	Title	FY20	FY21	FY21, As Amended	FY22	Approved+/-	%
411	4100R	Water & Sewer	\$73,953,951	\$74,925,281	\$71,882,484	\$80,075,935	\$5,150,654	6.9%
		TOTAL	\$73,953,951	\$74,925,281	\$71,882,484	\$80,075,935	\$5,150,654	6.9%
421	4200R	Airport Revenue	\$12,538,858	\$12,029,938	\$8,259,441	\$11,803,006	(\$226,932)	-1.9%
	4201R	Destin - FWB Airport	\$14,291,260	\$9,687,300	\$9,687,300	\$14,664,720	\$4,977,420	51.4%
	4206R	Concourse C	\$0	\$0	\$0	\$516,250	\$516,250	NA
	4210R	Destin Airport	\$824,000	\$779,000	\$779,000	\$864,678	\$85,678	11.0%
	4220R	Bob Sikes Airport	\$613,500	\$664,900	\$664,900	\$761,112	\$96,212	14.5%
	4255R	P.F.C.	\$10,045,839	\$13,770,082	\$11,654,728	\$12,769,158	(\$1,000,924)	-7.3%
	4256R	C.F.C.	\$11,532,882	\$5,089,515	\$5,089,515	\$7,853,098	\$2,763,583	54.3%
		TOTAL	\$49,846,339	\$42,020,735	\$36,134,884	\$49,232,022	\$7,211,287	17.2%
430	4300R	Solid Waste	\$13,870,682	\$14,022,000	\$14,022,000	\$13,898,075	(\$123,925)	-0.9%
		TOTAL	\$13,870,682	\$14,022,000	\$14,022,000	\$13,898,075	(\$123,925)	-0.9%
441	4400R	Inspections	\$3,390,900	\$4,076,550	\$4,076,550	\$4,503,664	\$427,114	10.5%
		TOTAL	\$3,390,900	\$4,076,550	\$4,076,550	\$4,503,664	\$427,114	10.5%
450	4500R	Emergency Medical Service	\$10,642,807	\$10,432,337	\$11,032,337	\$11,203,747	\$771,410	7.4%
		TOTAL	\$10,642,807	\$10,432,337	\$11,032,337	\$11,203,747	\$771,410	7.4%
501	5100R	Self Insurance	\$18,848,794	\$5,180,094	\$5,530,094	\$5,539,075	\$358,981	6.9%
	5103R	Health Programs	\$199,258	\$189,553	\$189,553	\$180,000	(\$9,553)	-5.0%
		TOTAL	\$19,048,052	\$5,369,647	\$5,719,647	\$5,719,075	\$349,428	6.5%
502	5200R	Garage Services	\$5,461,690	\$5,068,904	\$5,068,904	\$5,069,304	\$400	0.0%
		TOTAL	\$5,461,690	\$5,068,904	\$5,068,904	\$5,069,304	\$400	0.0%
		GRAND TOTAL	\$436,361,042	\$445,144,280	\$469,952,740	\$511,309,215	\$66,164,935	14.9%

**OKALOOSA COUNTY BUDGET SUMMARY  
FISCAL YEAR 2021-2022  
REVENUE OVERVIEW BY FUND**

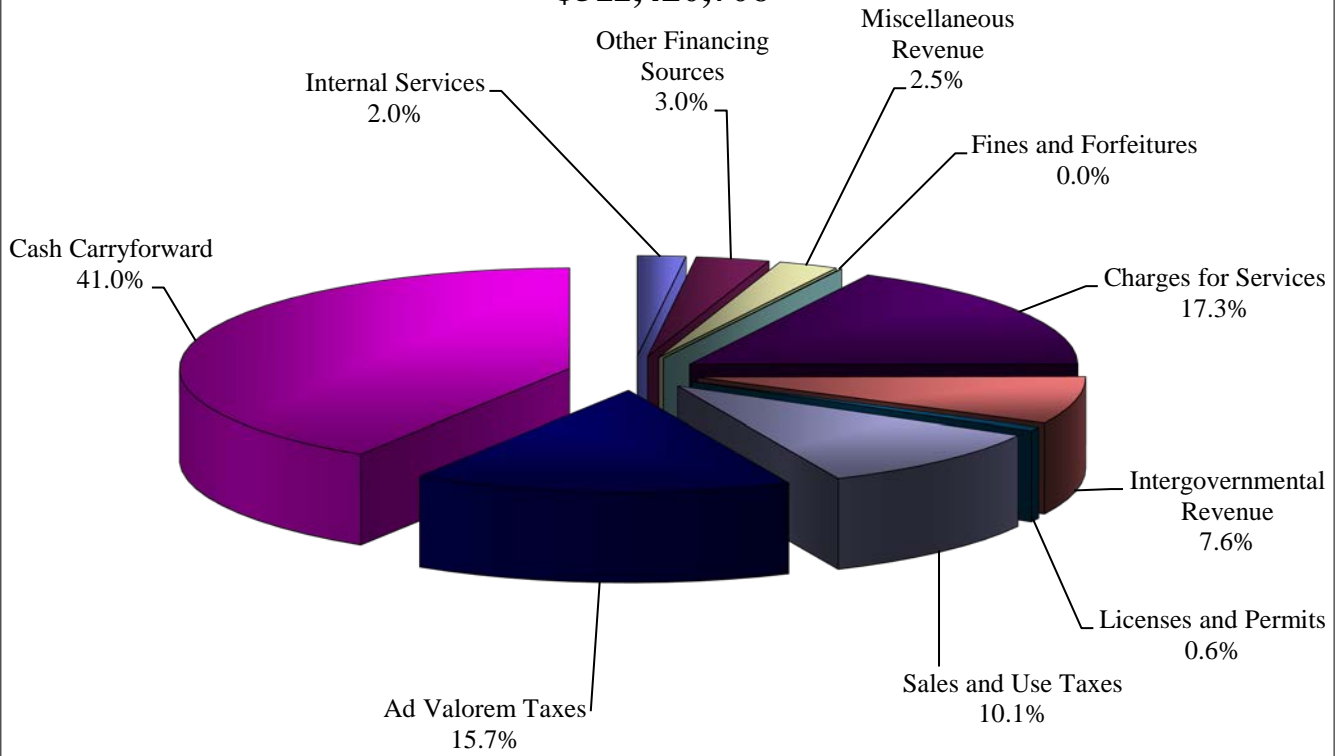
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD	\$22,829,005	\$59,461,511	\$706,395	\$56,437,741	\$69,959,660	\$400,141	\$209,794,453
ESTIMATED REVENUES:							
Taxes:	Millage Per	\$1000					
Ad Valorem Taxes-County Wide	3.8308	\$75,021,233	\$598,197	\$1,798,634			\$77,418,064
Unincorporated Parks-MSTU	0.2990		\$2,829,688				\$2,829,688
Local Option Fuel Tax			\$5,098,326	\$2,065,641			\$7,163,967
Other Taxes		\$1,824,370	\$23,500,000	\$19,378,400			\$44,702,770
Licenses and Permits		\$225,000	\$585,674		\$2,500,000		\$3,310,674
Intergovernmental Revenue		\$25,839,815	\$3,124,319	\$446,500	\$9,319,208		\$38,729,842
Charges for Services		\$7,767,325	\$4,466,115		\$76,413,164		\$88,646,604
Fines and Forfeitures		\$11,000	\$172,000				\$183,000
Miscellaneous Revenue		\$2,525,025	\$1,229,728		\$8,806,572	\$170,400	\$12,731,725
Internal Services						\$10,217,838	\$10,217,838
Total Sources		\$113,213,768	\$41,604,047	\$446,500	\$32,561,883	\$87,719,736	\$285,934,172
Transfers In		\$7,379,359	\$664,483	\$5,352,441	\$950,260	\$1,234,047	\$15,580,590
Debt Proceeds							\$0
Transfers from Elected Officials							\$0
Total Estimated Revenues, Transfers & Balances		\$143,422,132	\$101,730,041	\$6,505,336	\$89,949,884	\$158,913,443	\$511,309,215

## Revenues by Source Fiscal Year Comparison

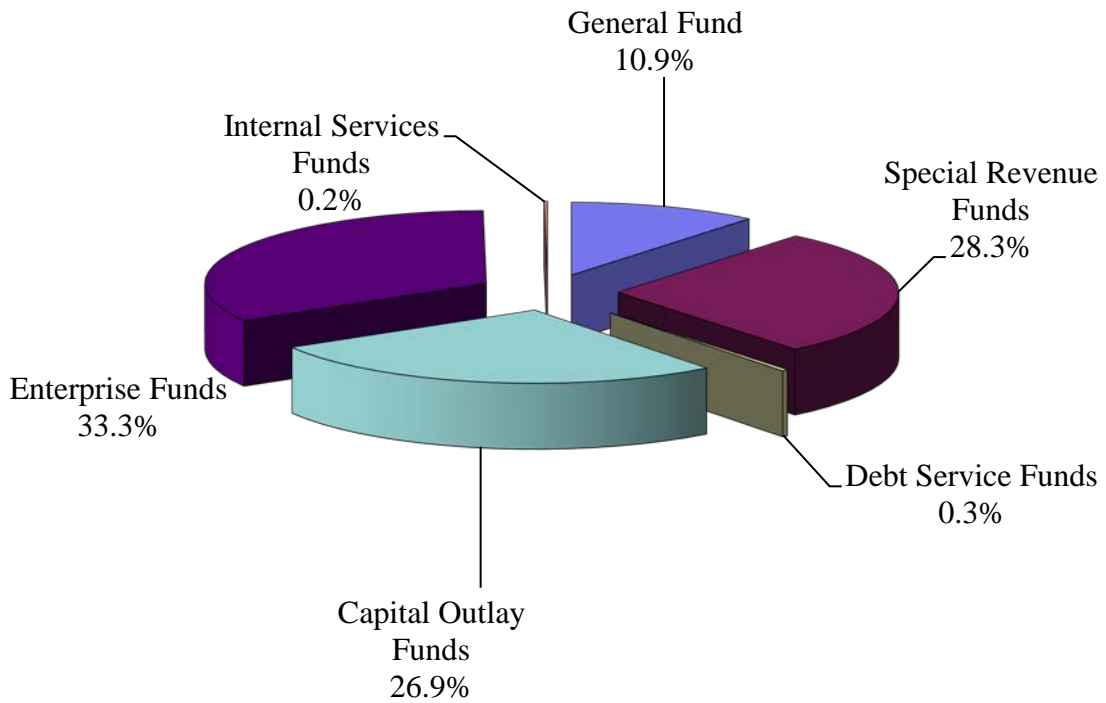


	FY21	FY22	% (+/-)
Cash Carryforward	\$155,896,687	\$209,794,453	34.6%
Ad Valorem Taxes	\$75,479,366	\$80,247,752	6.3%
Sales and Use Taxes	\$43,213,490	\$51,866,737	20.0%
Licenses and Permits	\$2,566,264	\$3,310,674	29.0%
Intergovernmental Revenue	\$25,154,823	\$38,729,842	54.0%
Charges for Services	\$81,447,001	\$88,646,604	8.8%
Fines and Forfeitures	\$178,100	\$183,000	2.8%
Miscellaneous Revenue	\$11,743,446	\$12,731,725	8.4%
Other Financing Sources	\$39,497,197	\$15,580,590	-60.6%
Internal Services	\$9,967,906	\$10,217,838	2.5%
<b>Total</b>	<b>\$445,144,280</b>	<b>\$511,309,215</b>	<b>14.9%</b>

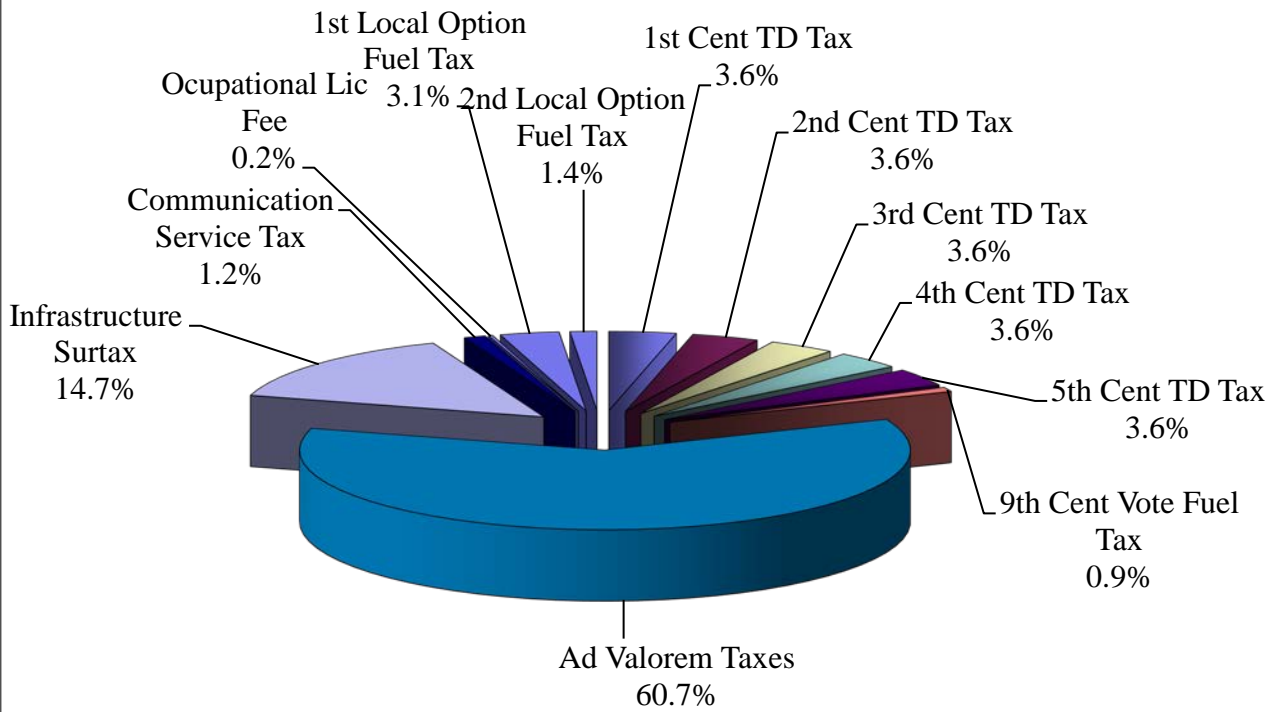
**Revenue by Source**  
**\$511,420,706**



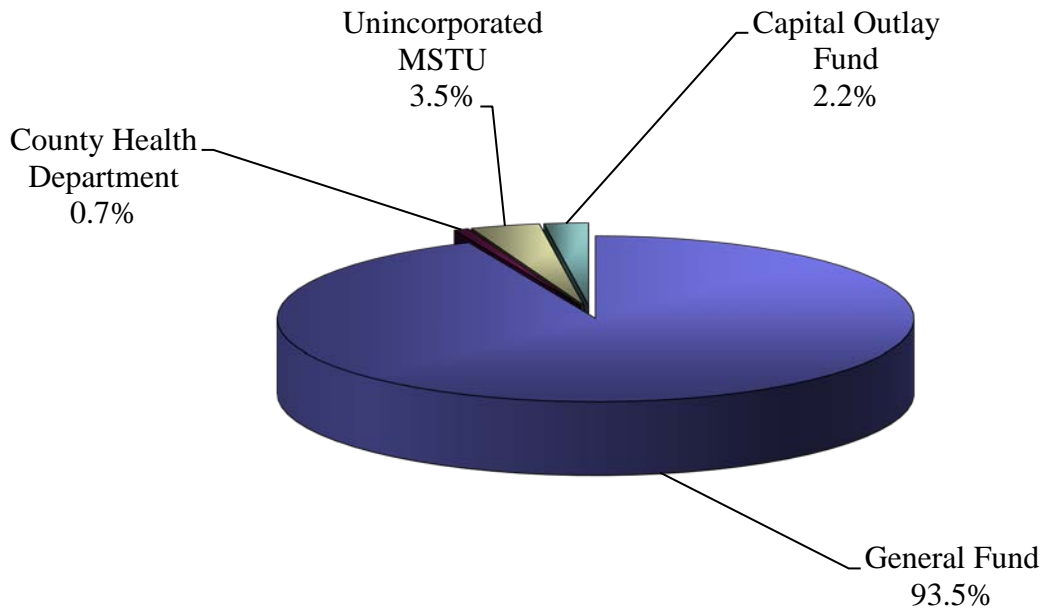
**Cash Carryforward by Fund Type**  
**\$209,794,453**



## Taxes \$132,114,489



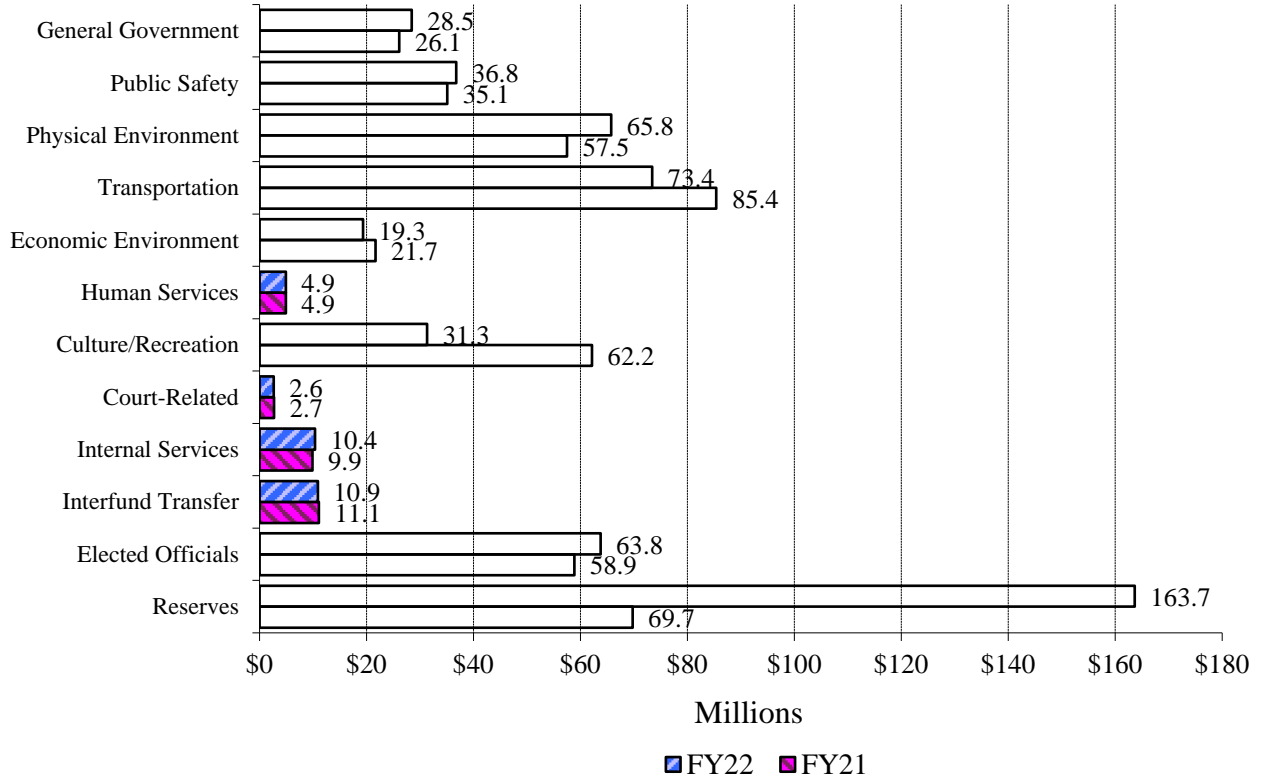
## Ad Valorem Tax by Fund Type \$80,247,752



**OKALOOSA COUNTY BUDGET SUMMARY**  
**FISCAL YEAR 2021-22**  
**EXPENDITURE OVERVIEW BY FUND**

EXPENDITURES/EXPENSES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL BUDGET
General Government	\$21,958,419	\$236,600	\$5,826,466	\$445,000			\$28,466,485
Public Safety	\$20,199,222	\$1,576,487		\$1,059,334	\$13,954,211		\$36,789,254
Physical Environment	\$911,983	\$1,568,205		\$1,002,580	\$62,267,334		\$65,750,102
Transportation	\$87,016	\$11,327,894		\$43,987,248	\$18,019,445		\$73,421,603
Economic Environment	\$3,675,055	\$15,671,297					\$19,346,352
Human Services	\$4,308,190	\$602,197					\$4,910,387
Culture/Recreation	\$3,158,507	\$26,453,495		\$1,703,207			\$31,315,209
Court-Related Expenditures	\$928,904	\$1,709,888					\$2,638,792
Internal Services						\$10,365,078	\$10,365,078
Total Expenditures/Expenses	\$55,227,296	\$59,146,063	\$5,826,466	\$48,197,369	\$94,240,990	\$10,365,078	\$273,003,262
Interfund Transfer	\$5,529,093	\$1,151,273	\$255,750	\$1,274,878	\$2,673,819		\$10,884,813
Transfers to Elected Officials	\$63,189,486	\$566,145					\$63,755,631
Reserves	\$19,476,257	\$40,866,560	\$423,120	\$40,477,637	\$61,998,634	\$423,301	\$163,665,509
Total Appropriated Expenditures and Reserves	\$143,422,132	\$101,730,041	\$6,505,336	\$89,949,884	\$158,913,443	\$10,788,379	\$511,309,215

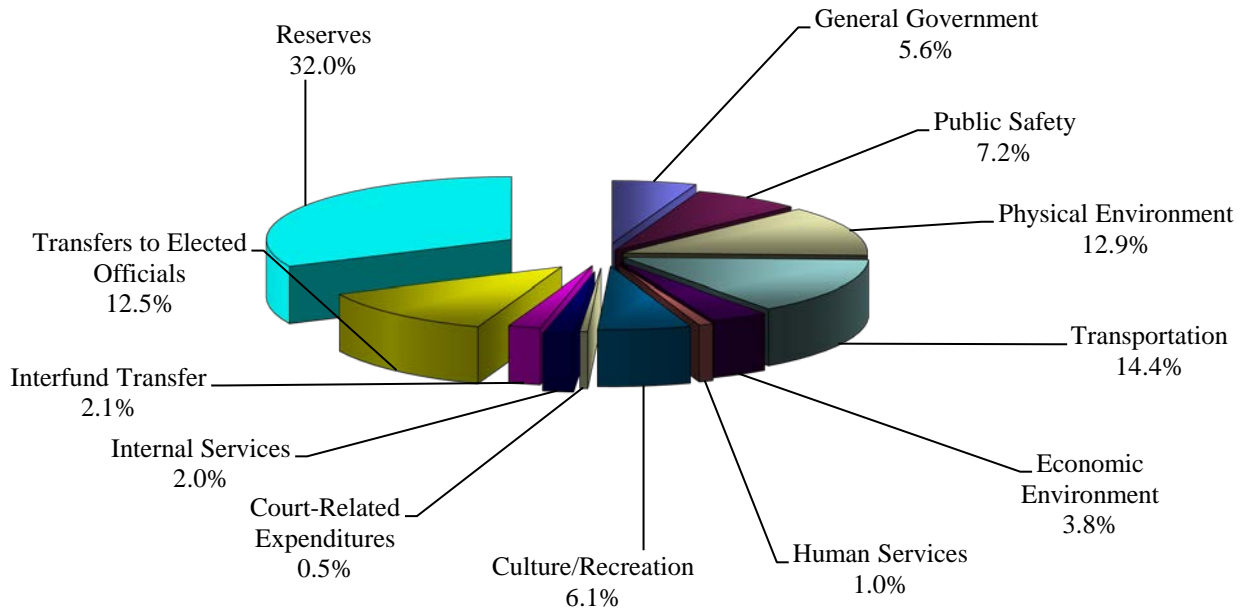
## Expenditures by Function Fiscal Year Comparison



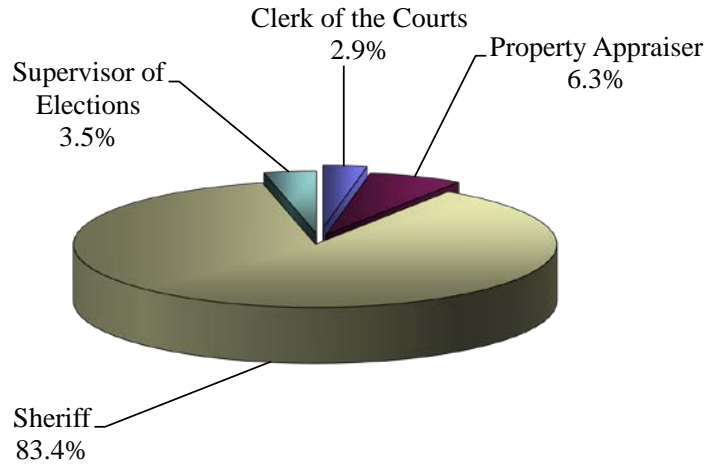
Description	FY21	FY22	% (+/-)
General Government	\$26,129,643	\$28,466,485	8.9%
Public Safety	\$35,075,361	\$36,789,254	4.9%
Physical Environment	\$57,488,373	\$65,750,102	14.4%
Transportation	\$85,411,316	\$73,421,603	-14.0%
Economic Environment	\$21,695,619	\$19,346,352	-10.8%
Human Services	\$4,901,858	\$4,910,387	0.2%
Culture/Recreation	\$62,150,998	\$31,315,209	-49.6%
Court-Related Expenditures	\$2,699,821	\$2,638,792	-2.3%
Internal Services	\$9,881,873	\$10,365,078	4.9%
Interfund Transfer	\$11,110,843	\$10,884,813	-2.0%
Transfers to Elected Officials	\$58,852,140	\$63,755,631	8.3%
Reserves	\$69,746,435	\$163,665,509	134.7%
<b>Total</b>	<b>\$445,144,280</b>	<b>\$511,309,215</b>	<b>14.9%</b>



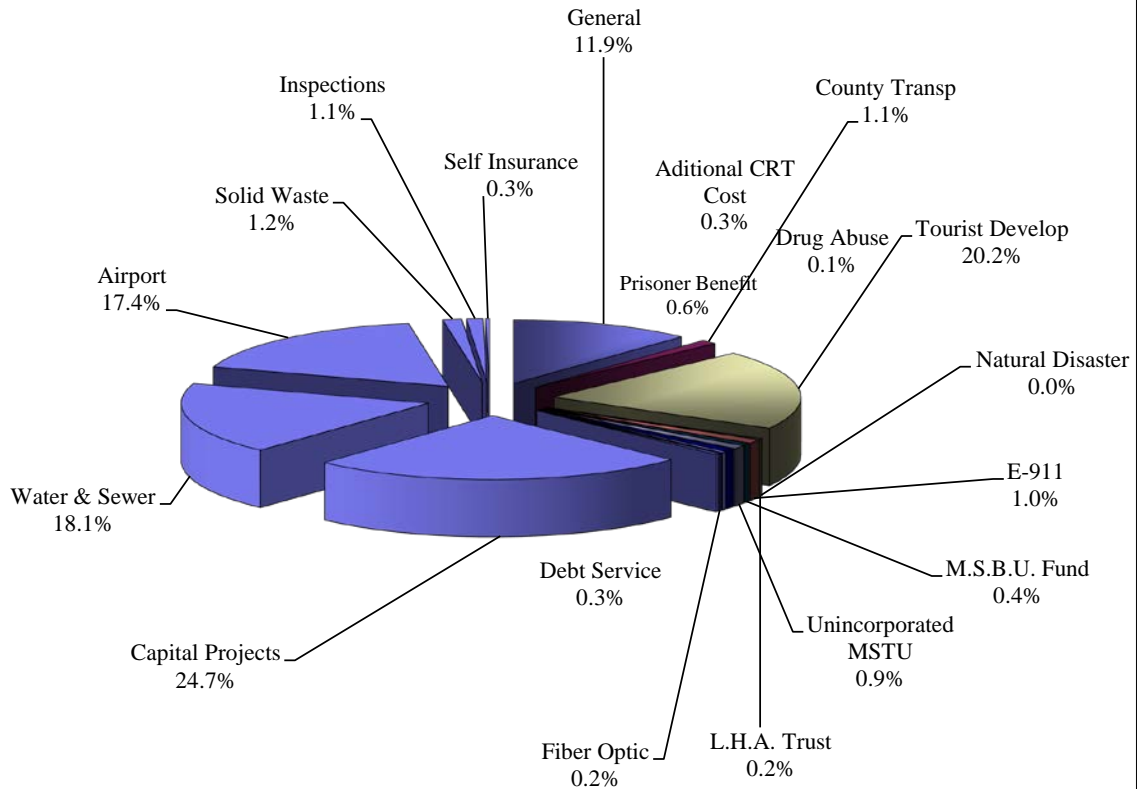
## Expenditures by Function \$511,420,706



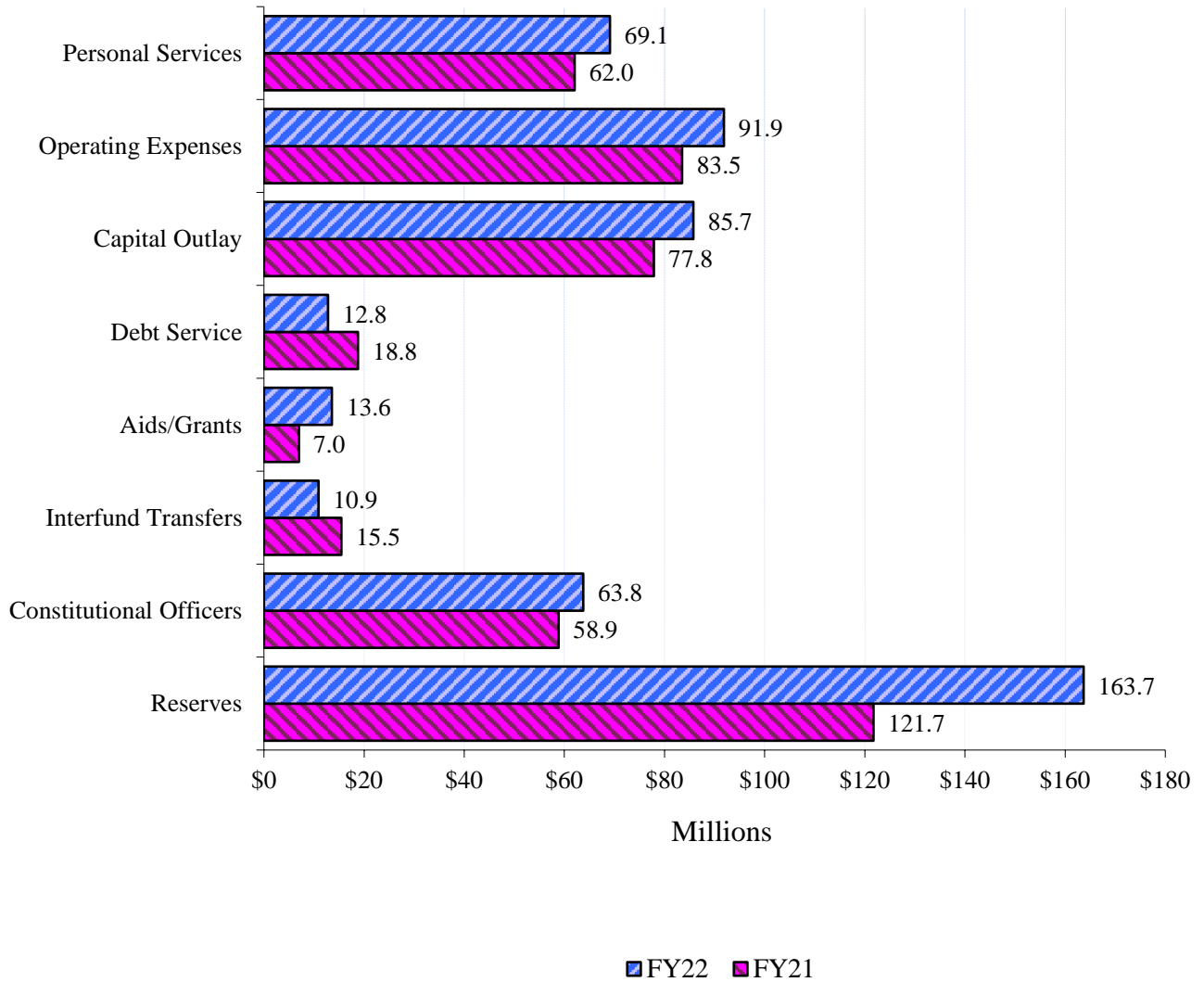
**Elected Officials**  
**\$63,189,486**



**Reserves by Funds Functionally**  
**\$163,665,509**

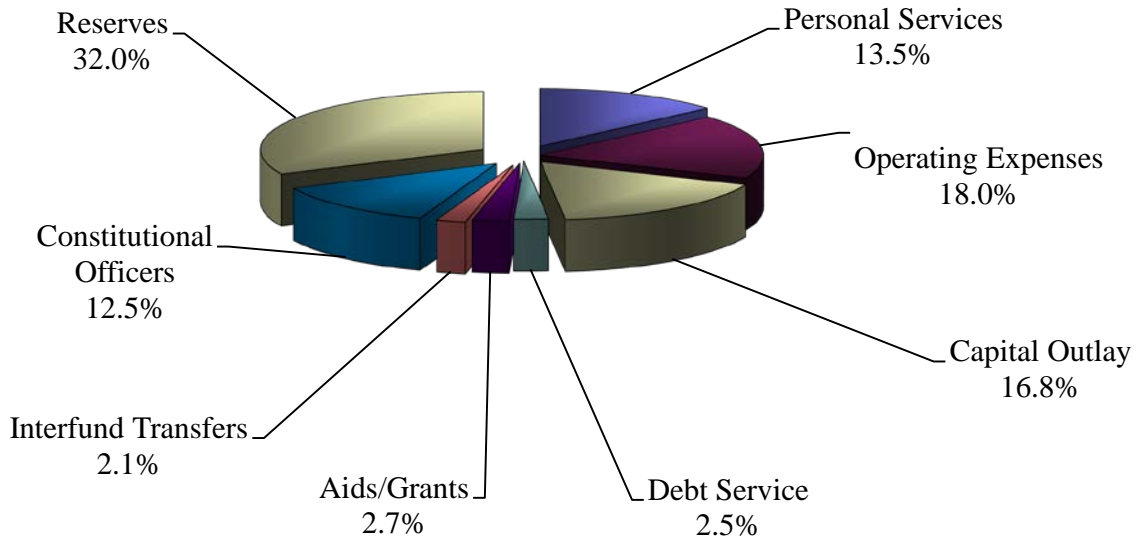


## Expenditures by Activity Fiscal Year Comparison



Description	FY21	FY22	% (+/-)
Personal Services	\$62,035,782	\$69,079,206	11.4%
Operating Expenses	\$83,497,460	\$91,851,118	10.0%
Capital Outlay	\$77,842,113	\$85,738,628	10.1%
Debt Service	\$18,796,011	\$12,767,498	-32.1%
Aids/Grants	\$6,962,079	\$13,566,812	94.9%
Interfund Transfers	\$15,458,727	\$10,884,813	-29.6%
Constitutional Officers	\$58,852,140	\$63,755,631	8.3%
Reserves	\$121,699,968	\$163,665,509	34.5%
<b>Total</b>	<b>\$445,144,280</b>	<b>\$511,309,215</b>	<b>14.9%</b>

## Expenditures by Activity \$511,309,215



## Reserves by Fund Activities \$163,665,509

