

**OKALOOSA COUNTY, FLORIDA
COUNTY OFFICIALS**

County Commissioners

Wayne Harris	District I
John Jannazo	District II
Bill Roberts	District III
Don Amunds	District IV
James Campbell	District V

Other Elected Officials

Don W. Howard	Clerk of Circuit Court
Ed Spooner	Sheriff
Chris Hughes	Tax Collector
Timothy "Pete" Smith	Property Appraiser
Paul Lux	Supervisor of Elections

Other Officials

James D. Curry	County Administrator
John Dowd	County Attorney

MILLAGE PROCESS SCHEDULE

Fiscal Year 2011

ACTION

July 1, 2010	Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule)
By July 15, 2010	Budget Officer submits tentative budget to the Board of County Commissioners (BCC)
July 16 - Aug 11	BCC conducts budget workshops and adjusts budgets as they deem necessary
By August 4, 2010	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, 2010	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 9, 2010	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the tentative budget and proposed millage rate (Water & Sewer Administration Building -6:00 p. m.)
Sep 17 - Sep 20	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage and final budget
September 21, 2010	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget (Crestview - Crestview Courthouse - 6:00 p. m.)
Sep 23 - Oct 10	Value Adjustment Board convenes to hear petitions
October 1, 2010	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 other than those budgeted in the Fine and Forfeiture Fund, in the County Transportation Trust Fund, and other special revenue funds. Constitutional officers receiving appropriations from this fund include the Property Appraiser, the Tax Collector, and the Supervisor of Elections.

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 Fine and Forfeiture Fund, the County 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.

Fine and Forfeiture Fund - This is a special revenue fund which accounts for criminal justice activity. It includes appropriations to the Sheriff, the Clerk of Circuit Court, the County Corrections Department, the Medical Examiner and County responsible Article V related State Court activity.

County Health Department (CHD) - 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.

GENERAL INFORMATION

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.

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.

GENERAL INFORMATION

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 9, 2010 in Fort Walton Beach and September 21, 2010 in Crestview 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	\$14,521,804,221	
Unincorporated MSTU Gross Certified Taxable Value	\$6,744,270,988	
Current Millage Rate	\$3.2899	per \$1000
Proposed Millage Rate	\$3.2899	per \$1000
Rolled-Back Rate (County-Wide)	\$3.6760	per \$1000
Rolled-Back Rate (Aggregate)	\$3.7709	per \$1000
Adopted Tentative Rate	\$3.2899	per \$1000
Certified to Appraiser for Notices of Proposed Property Taxes	\$3.2899	per \$1000
Approved Millage Rate	\$3.2899	per \$1000

Millage Required to Fund Proposed Budgets County-Wide

<u>FUND</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	1.4546	per \$1000	20,066,514
Fine & Forfeiture	1.6724		23,072,049
County Public Health Unit	0.0578		797,957
Emergency Medical Services Enterprise	0.1051		<u>1,450,000</u>
 Total County-Wide Millage	 <u>\$3.2899</u>	 per \$1000	
 Total County-Wide Taxes			 <u>\$45,386,520</u>

Non County-Wide

Unincorporated Municipal Service and Taxing Unit (MSTU)	\$0.1800	per \$1000	\$1,153,270
Aggregate Millage Rate	\$3.3735	per \$1000	
 Total County & Non County-Wide Taxes			 <u>\$46,539,790</u>

Prior Year Millage Rates

<u>Fund</u>	<u>MILLAGE</u>		<u>TAXES @ 95%</u>
General	1.3845	per \$1000	\$21,324,140
Fine & Forfeiture	1.7741		\$27,325,655
County Public Health Unit	0.0534		\$822,531
Emergency Medical Services Enterprise	0.0779		\$1,200,000
 Totals - Prior Year	 <u>\$3.2899</u>	 per \$1000	 <u>\$50,672,326</u>

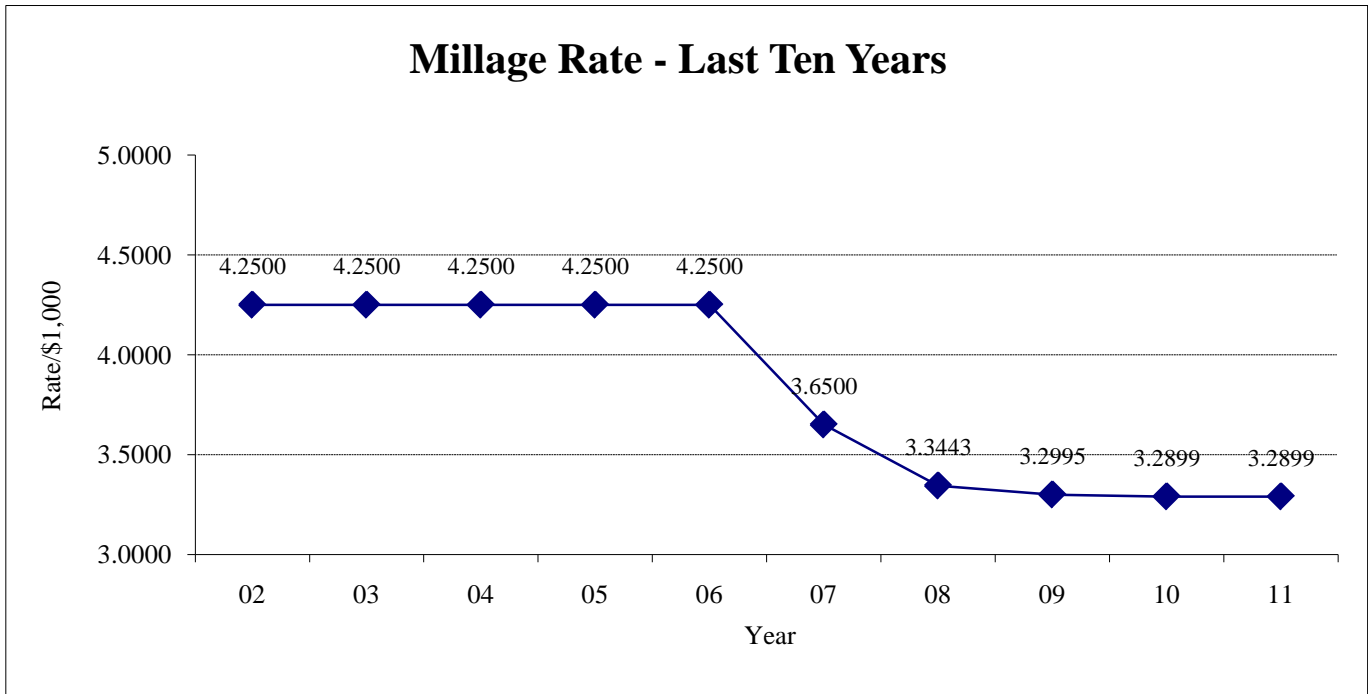
Taxes generated at the rolled-back rate would be the point from which increases are measured. Accordingly, proposed budgets represent an increase of

<u>-10.43%</u>	<u>(5,285,806)</u>
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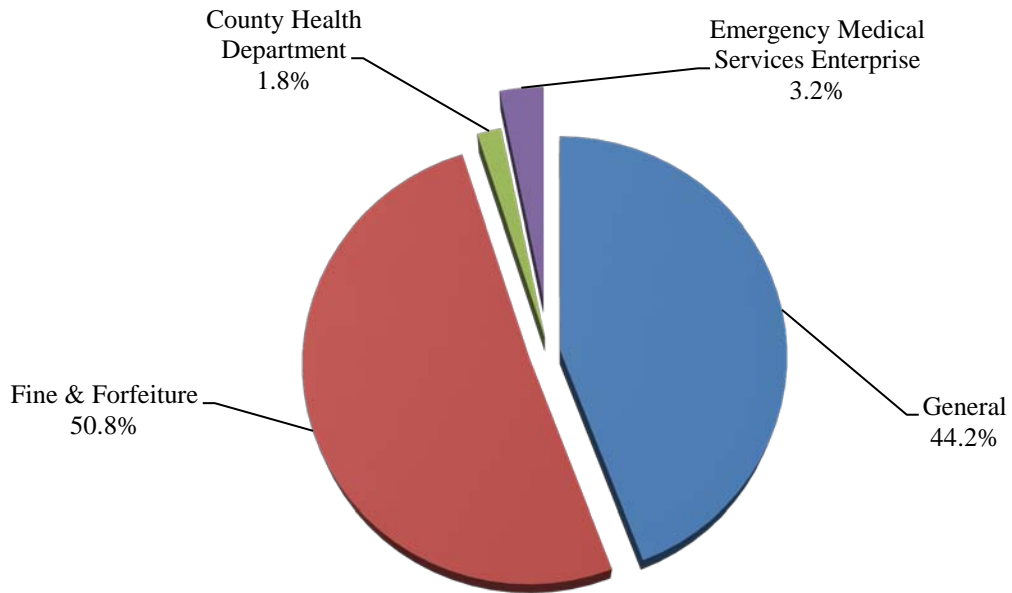
Millage - Last Ten Years

FUND	FY02	FY03	FY04	FY05	FY06
General	1.7538	1.7890	1.8384	1.9806	1.8957
Fine & Forfeiture	2.0382	1.9090	2.1302	1.9211	1.8609
County Public Health Unit	0.0574	0.0637	0.0674	0.0690	0.0646
Capital Outlay	0.1575	0.2786	0.0263	0.0886	0.2386
Emergency Medical Services Enterprise	0.2431	0.2097	0.1877	0.1907	0.1902
Total County-Wide Levy	4.2500	4.2500	4.2500	4.2500	4.2500
Unincorporated MSTU	0.1327	0.1327	0.2654	0.2654	0.2085
Sylvania Heights Fire District	3.9500	0.0000	0.0000	0.0000	0.0000
Aggregate Millage Rate	4.3107	4.3107	4.3720	4.3715	4.3669

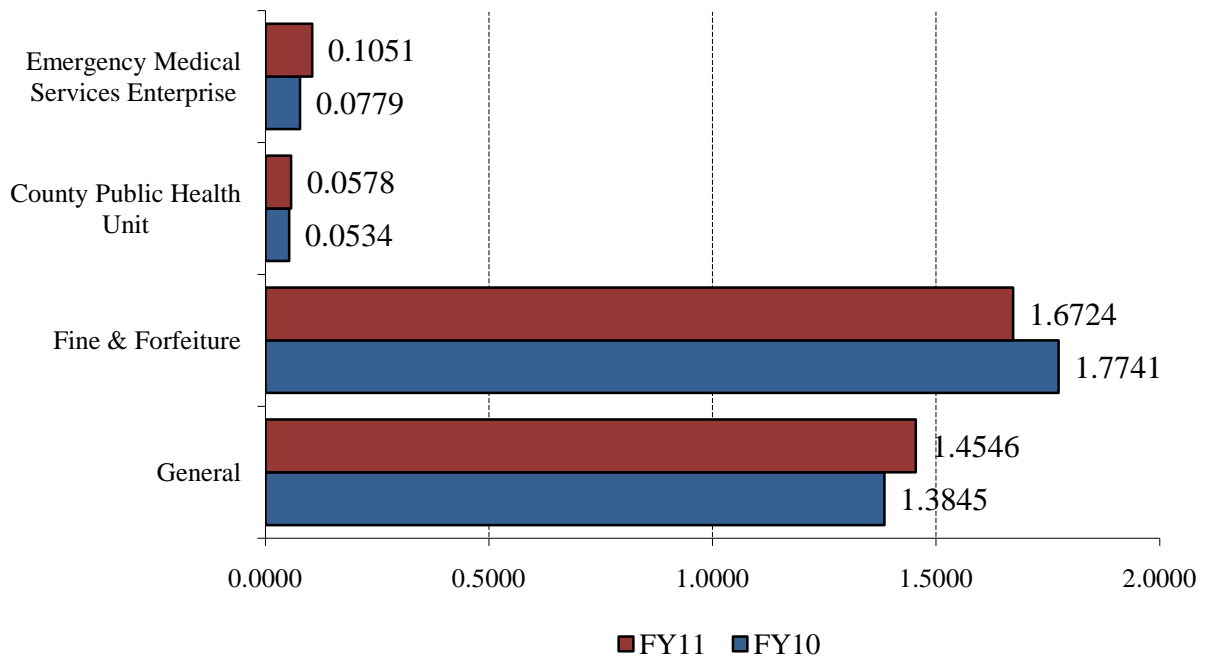
FUND	FY07	FY08	FY09	FY10	FY11
General	1.6449	1.5868	1.3802	1.3845	1.4546
Fine & Forfeiture	1.5519	1.5829	1.7748	1.7741	1.6724
County Public Health Unit	0.0547	0.0484	0.0520	0.0534	0.0578
Capital Outlay	0.2568	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services Enterprise	0.1417	0.1262	0.0925	0.0779	0.1051
Total County-Wide Levy	3.6500	3.3443	3.2995	3.2899	3.2899
Unincorporated MSTU	0.2085	0.1888	0.1800	0.1800	0.1800
Sylvania Heights Fire District	0.0000	0.0000	0.0000	0.0000	0.0000
Aggregate Millage Rate	3.7417	3.4281	3.3802	3.3722	3.3735



Fiscal Year 2011 Millage Percentage by Fund



Millage Comparison FY10 vs. FY11



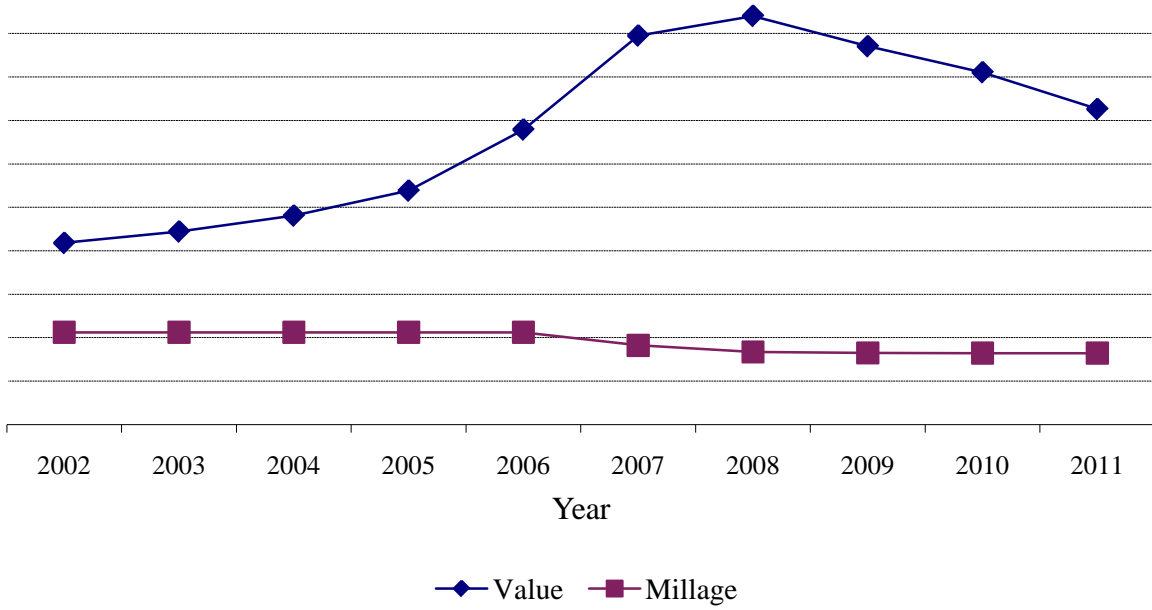
Property Value - Last Ten Years

Year	Final Valuation	Millage	Taxes @ 95%	Total Budget
2002	\$8,363,348,849	4.2500	\$33,767,021	\$209,058,544
2003	\$8,888,172,157 (2)	4.2500	\$36,641,490	\$207,038,773
2004	\$9,618,024,001	4.2500	\$38,832,772	\$200,708,951
2005	\$10,767,916,378	4.2500	\$43,475,462	\$213,637,230
2006	\$13,576,903,661	4.2500	\$54,816,749	\$238,388,812
2007	\$17,899,368,086	3.6500	\$62,066,059	\$292,259,226
2008	\$18,806,640,352	3.3443	\$59,750,295	\$313,172,524
2009	\$17,410,630,993	3.2995	\$54,574,058	\$304,080,099
2010	\$16,213,042,985	3.2899	\$50,672,326	\$263,569,236
2011 (1)	\$14,521,804,221	3.2899	\$45,386,520	\$280,421,796

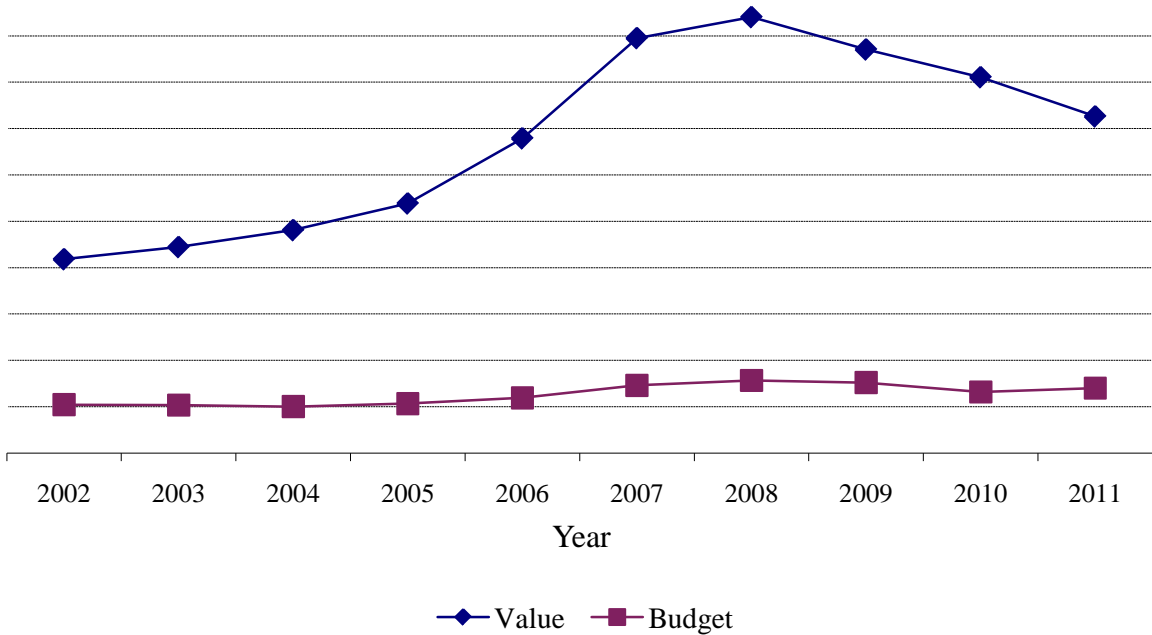
(1) Certified as of July 1, 2010.

(2) Taxes @ 97%

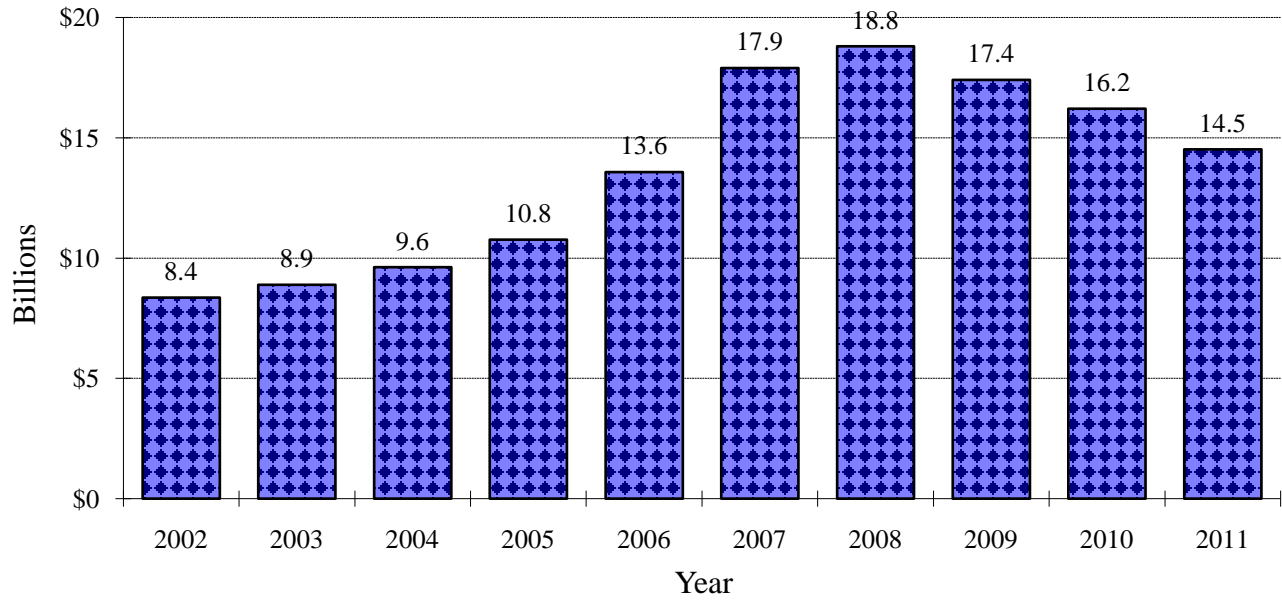
Trend Comparison Value vs. Millage



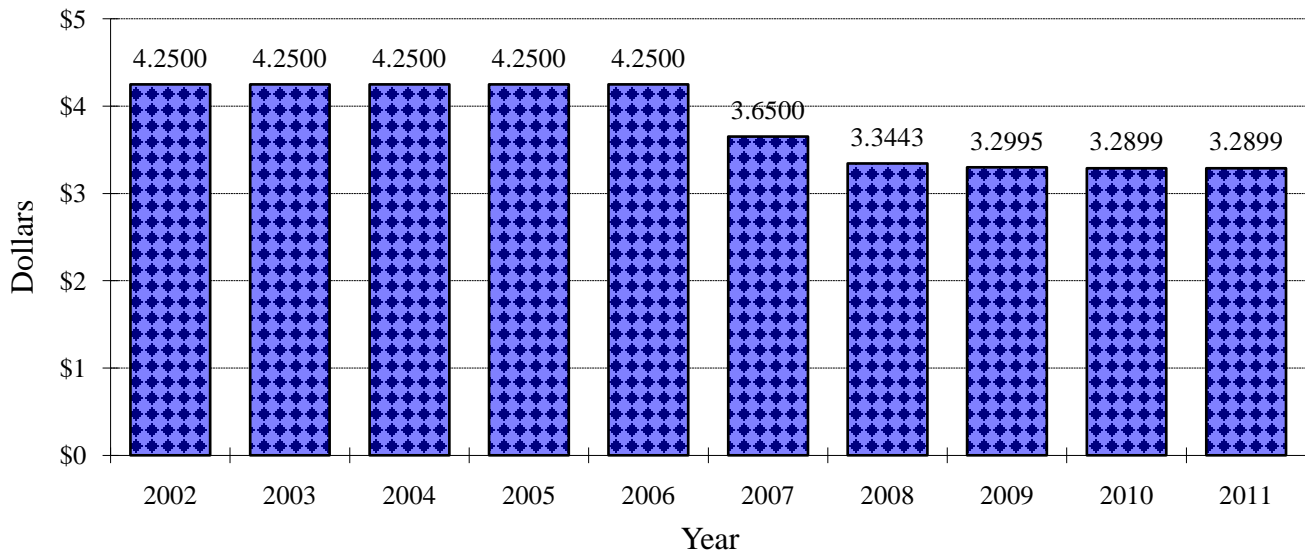
Trend Comparison Value vs. Budget



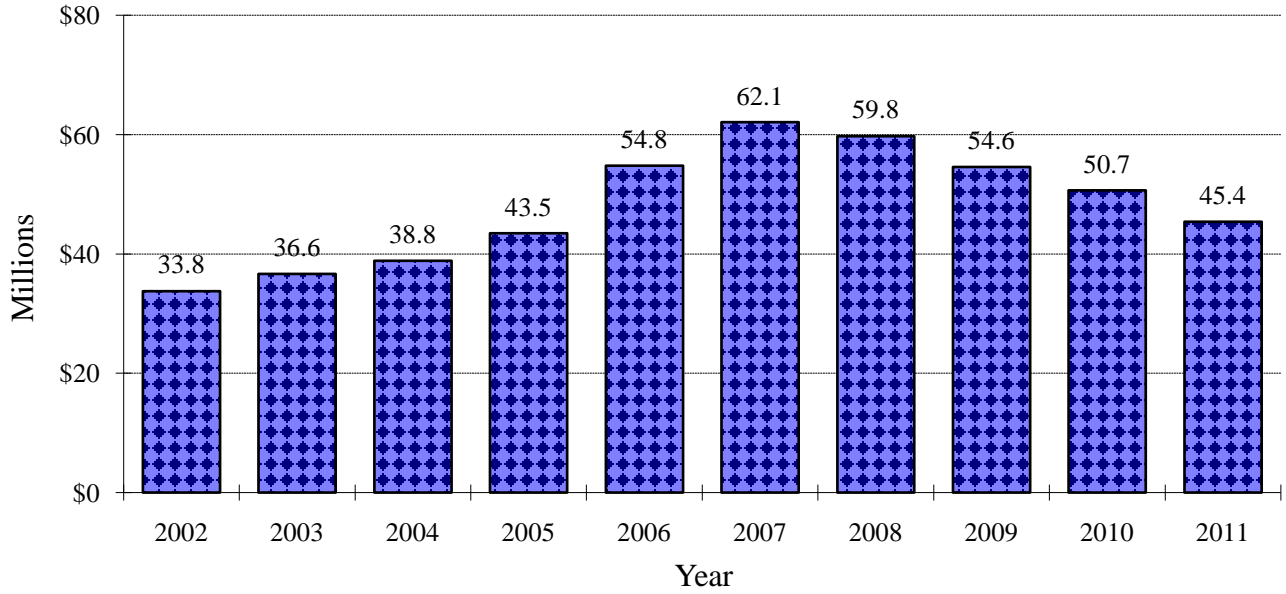
Property Valuation Last Ten Years



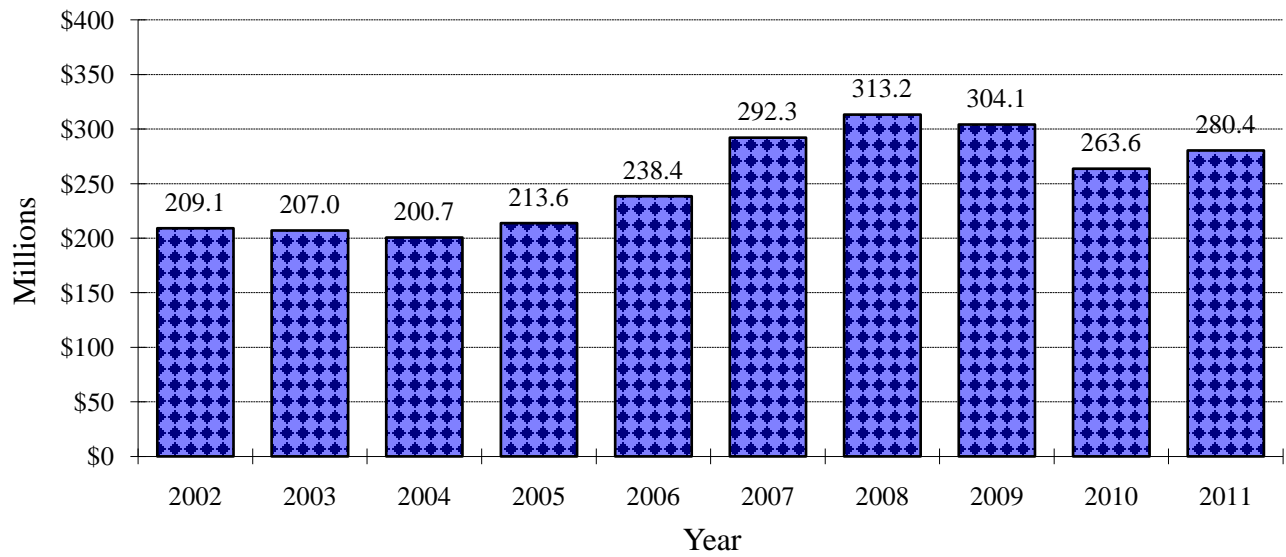
Millage Rate Last Ten Years



Property Taxes Last Ten Years



Total Budget Last Ten Years



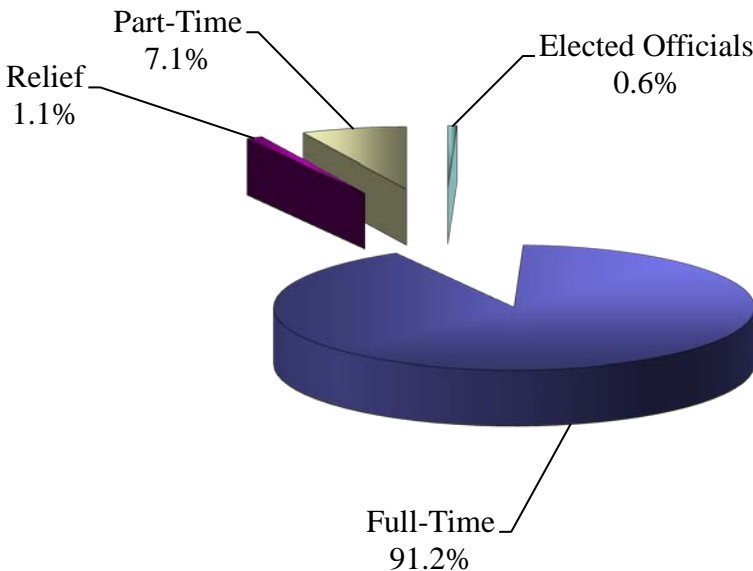
Human Resources Summary

Fund	Title	FY09	FY10	FY11	+/-
001	Board of County Commissioners	8	8	8	0
	County Administrator	3	3	3	0
	Purchasing	6	6	6	0
	Human Resources	8	8	8	0
	Legal Services	1	1	1	0
	Planning Department	12	12	11	(1)
	OEA Eglin AFB - Grant	1	1	1	0
	Geographical Information Systems	9	9	9	0
	Systems and Networking	7	7	7	0
	Applications and Administration	5	5	5	0
	Facility Maintenance	46	46	44	(2)
	Administrative Services	5	5	5	0
	Emergency Management	3	3	3	0
	County Warning Point	20	20	17	(3)
	911 Coordinator	2	2	5	3
	Code Enforcement	3	3	3	0
	Beach Safety	24	24	24	0
	Agriculture Extension	9	9	10	1
	Veterans Services	4	4	3	(1)
	Mosquito Control	9	8	8	0
	General Fund	185	184	181	(3)
101	Engineering Department	24	21	18	(3)
	Road Department	97	96	95	(1)
	Traffic Signal Maintenance	5	5	5	0
	Stormwater Management	0	4	5	1
	FDOT Traffic Signals - Grant	1	1	1	0
102	Corrections Department	139	139	133	(6)
	Judicial Innovations	0	2	2	0
	Pretrial Services	4	4	4	0
	Law Library	1	1	1	0
	Prisoner Benefit	2	2	2	0
	FDCF Mental Health & Drug Court - Grant	4	4	4	0
103	Library Cooperative	2	2	1	(1)
	FDLIS State Aid Library - Grant	1	1	1	0
104	Tourism Promotion	8	8	9	1
	Tourism-Administration	1	1	1	0
	Product Improvement	1	1	1	0
115	Unincorporated County Parks	19	19	19	0
	Special Revenue Funds	309	311	302	(9)
301	Courthouse Annex Extension	0	0	1	1
	Capital Outlay Funds	0	0	1	1
411	Water & Sewer-Operating	133	133	128	(5)
421	Airport Administration	7	8	8	0
	Airport-Operating	17	15	12	(3)
	Destin-Operating	0	2	3	1
	Bob Sikes-Operating	0	1	1	0
430	Solid Waste	8	8	6	(2)
	Recycling Department	7	7	7	0
441	Inspection Department	13	13	12	(1)
450	Emergency Medical Services	117	117	117	0

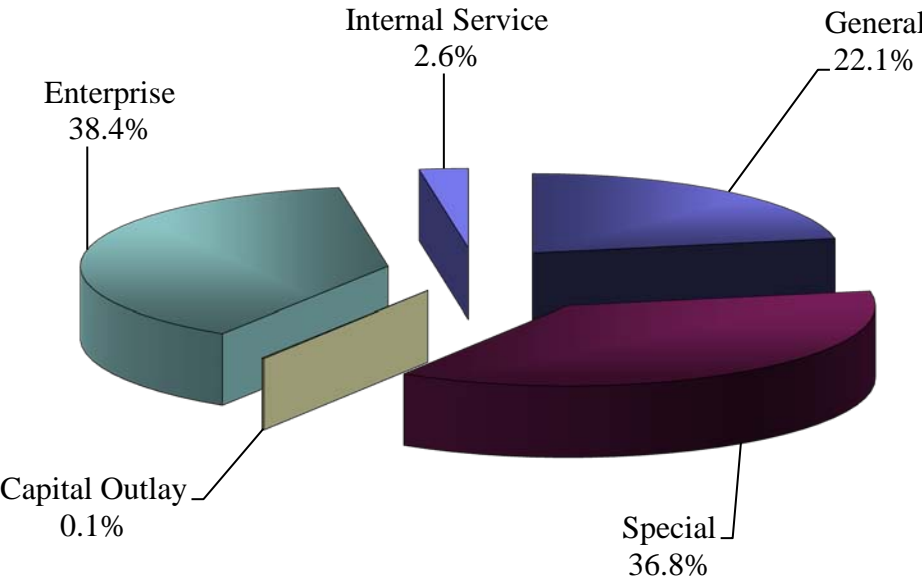
Human Resources Summary

Fund	Title	FY09	FY10	FY11	+/-
460	Conference Center Promotions	2	2	2	0
	Conference Center Administration	18	19	19	0
	Enterprise Funds	322	325	315	(10)
501	Risk Management	3	3	3	0
502	Fleet Operations	19	19	18	(1)
	Internal Service Funds	22	22	21	(1)
	GRAND TOTAL	838	842	820	(22)
	Elected Officials	5	5	5	0
	Full-time	770	772	748	(24)
	Part-time	5	7	9	2
	Relief	58	58	58	0
	Total	838	842	820	(22)

Positions by Category



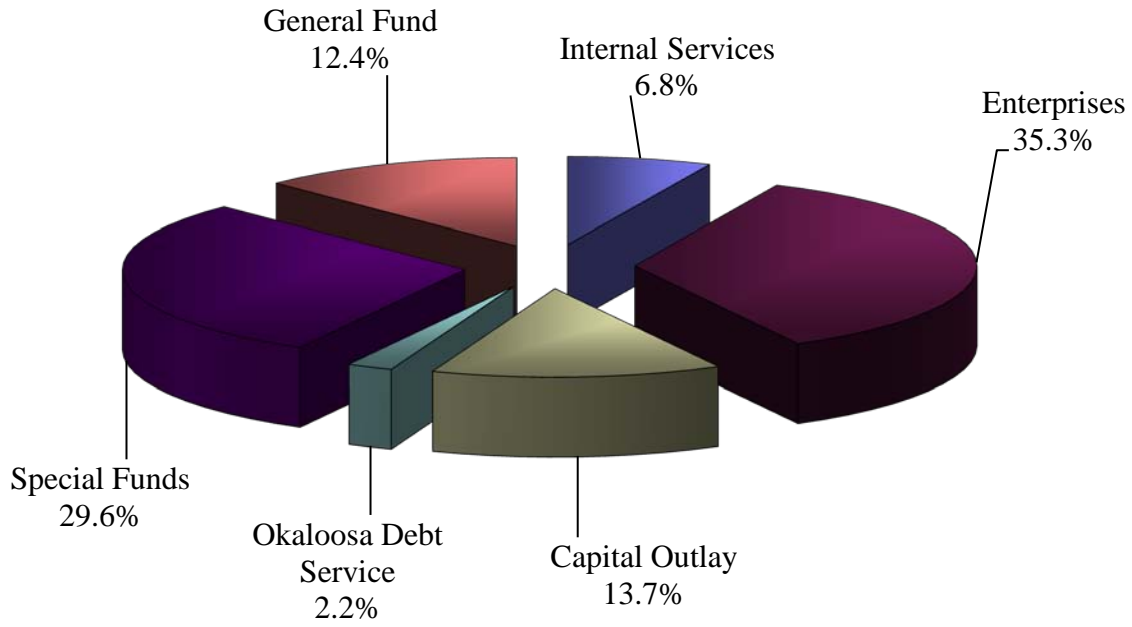
Positions by Major Fund



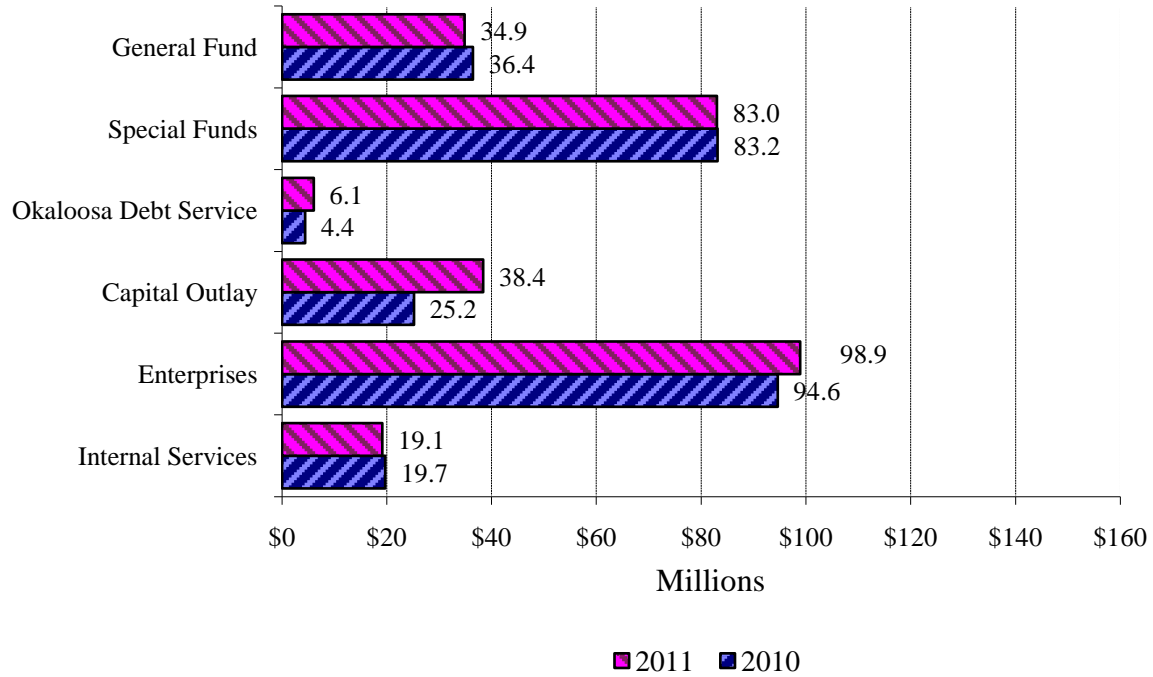
Summary of Balances Revenues and Expenditures

Title	Approved 2009	Approved 2010	Approved 2011	\$ Inc/(Dec)	% Inc/(Dec)
001 General	\$38,724,925	\$36,431,009	\$34,858,008	(\$1,573,001)	-4.3%
101 County Transportation Trust	\$12,374,930	\$12,106,165	\$11,360,758	(\$745,407)	-6.2%
102 Fine & Forfeiture	\$47,897,104	\$48,836,565	\$47,985,539	(\$851,026)	-1.7%
103 Library Cooperative	\$1,272,000	\$1,109,203	\$704,894	(\$404,309)	-36.5%
104 Tourist Development	\$12,896,225	\$14,265,000	\$15,640,400	\$1,375,400	9.6%
112 County Public Health Unit	\$885,196	\$840,531	\$808,957	(\$31,574)	-3.8%
113 Street Lighting	\$823,747	\$787,594	\$803,336	\$15,742	2.0%
115 Unincorporated County Parks	\$4,905,027	\$5,219,607	\$5,736,270	\$516,663	9.9%
201 Okaloosa Debt Service	\$5,213,055	\$4,436,253	\$6,051,283	\$1,615,030	36.4%
301 Capital Outlay Construction	\$13,809,017	\$12,228,701	\$25,560,156	\$13,331,455	109.0%
302 Road/Bridge Construction	\$13,372,078	\$12,977,076	\$12,840,238	(\$136,838)	-1.1%
411 Water & Sewer Enterprise	\$68,215,954	\$36,207,654	\$39,159,955	\$2,952,301	8.2%
421 Airport Enterprise	\$26,348,789	\$24,568,663	\$26,054,155	\$1,485,492	6.0%
430 Solid Waste Enterprise	\$10,972,500	\$8,812,300	\$7,791,000	(\$1,021,300)	-11.6%
441 Inspection Enterprise	\$1,233,953	\$1,213,010	\$1,169,757	(\$43,253)	-3.6%
450 Emergency Medical Service Enterprise	\$7,639,233	\$7,227,120	\$7,161,472	(\$65,648)	-0.9%
460 Conference Center Enterprise	\$17,017,200	\$16,574,500	\$17,592,700	\$1,018,200	6.1%
501 Self Insurance	\$15,223,575	\$16,014,069	\$15,010,665	(\$1,003,404)	-6.3%
502 Garage Services	\$5,255,591	\$3,714,216	\$4,132,253	\$418,037	11.3%
TOTAL	\$304,080,099	\$263,569,236	\$280,421,796	\$16,852,560	6.4%

Budget by Major Funds



FY10 vs. FY11 Total Budget



Revenue Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
001	0100R	General Fund Revenue	\$32,367,091	\$31,106,392	(\$1,260,699)	-3.9%
	0103R	Purchasing Department	\$5,200	\$100	(\$5,100)	-98.1%
	0108R	Planning Department	\$127,500	\$52,500	(\$75,000)	-58.8%
	0111R	Information Systems	\$1,700	\$100	(\$1,600)	-94.1%
	0112R	Facilities Maintenance	\$71,500	\$74,750	\$3,250	4.5%
	0113R	Administrative Services	\$332,062	\$371,090	\$39,028	11.8%
	0122R	County Warning Point	\$414,600	\$331,350	(\$83,250)	-20.1%
	0123R	9-1-1 Coordinator	\$2,074,200	\$2,278,200	\$204,000	9.8%
	0124R	Code Enforcement	\$1,000	\$16,500	\$15,500	1550.0%
	0130R	Agriculture Extension	\$0	\$12,000	\$12,000	NA
	0140R	Coordinated Transportation	\$198,917	\$0	(\$198,917)	-100.0%
	0141R	Community Transit	\$10,000	\$20,000	\$10,000	100.0%
	0152R	E.J.M. Aerospace	\$467,113	\$418,500	(\$48,613)	-10.4%
	0160R	Mosquito Control	\$200,000	\$56,500	(\$143,500)	-71.8%
	0170R	County Parks	\$25,000	\$20,000	(\$5,000)	-20.0%
	70002R	DCA Mosquito Control (00)	\$41,567	\$5,000	(\$36,567)	-88.0%
	70812R	OEA Eglin AFB Growth (08)	\$93,559	\$95,026	\$1,467	1.6%
		TOTAL	\$36,431,009	\$34,858,008	(\$1,573,001)	-4.3%
101	1000R	County Transportation Trust Fund Revenue	\$10,016,133	\$9,384,405	(\$631,728)	-6.3%
	1004R	Stormwater Management	\$2,000,000	\$1,885,000	(\$115,000)	-5.8%
	71901R	DOT Traffic Signalization (09)	\$90,032	\$91,353	\$1,321	1.5%
		TOTAL	\$12,106,165	\$11,360,758	(\$745,407)	-6.2%
102	1050R	Fine & Forfeiture Fund Revenue	\$41,185,442	\$40,104,971	(\$1,080,471)	-2.6%
	1051R	Corrections Revenue	\$431,000	\$428,000	(\$3,000)	-0.7%
	1052R	Education Corrections/Sheriff	\$45,000	\$135,000	\$90,000	200.0%
	1053R	Forfeitures Sheriff	\$25,000	\$25,000	\$0	0.0%
	1054R	Sheriff	\$3,562,330	\$3,436,570	(\$125,760)	-3.5%
	1056R	Radio Communications Program	\$180,000	\$120,000	(\$60,000)	-33.3%
	1060R	Court Administration'	\$1,000	\$700	(\$300)	-30.0%
	1063R	Court Information Technology	\$275,000	\$605,943	\$330,943	120.3%
	1064R	Judicial Innovations	\$715,000	\$730,000	\$15,000	2.1%
	1069R	Court Facilities	\$950,000	\$850,000	(\$100,000)	-10.5%
	1082R	Pretrial Services Revenue	\$55,000	\$50,000	(\$5,000)	-9.1%
	1086R	Family Mediation	\$26,530	\$5,500	(\$21,030)	-79.3%
	1090R	Legal Aid	\$90,000	\$105,000	\$15,000	16.7%
	1091R	Law Library	\$101,250	\$118,750	\$17,500	17.3%
	1092R	Prisoner Benefit	\$462,000	\$515,000	\$53,000	11.5%
	1095R	Teen Court	\$175,000	\$190,980	\$15,980	9.1%
	1096R	Drug Abuse Trust	\$130,000	\$132,000	\$2,000	1.5%
	1097R	Domestic Violence Trust	\$230,000	\$255,000	\$25,000	10.9%
	71913R	FDCF MH & DCCM	\$197,013	\$177,125	(\$19,888)	-10.1%
		TOTAL	\$48,836,565	\$47,985,539	(\$851,026)	-1.7%
103	1100R	Library Cooperative Fund Revenue	\$988,500	\$612,000	(\$376,500)	-38.1%
	71030R	State Aid Library (10)	\$85,703	\$12,684	(\$73,019)	-85.2%
	71130R	State Aid Library (11)	\$0	\$80,210	\$80,210	NA
	71830R	State Aid Library (08)	\$35,000	\$0	(\$35,000)	-100.0%
		TOTAL	\$1,109,203	\$704,894	(\$404,309)	-36.5%
104	1150R	Tourist Development Revenue	\$8,635,000	\$7,961,600	(\$673,400)	-7.8%
	1175R	Dune/Beach Revenue	\$5,630,000	\$7,678,800	\$2,048,800	36.4%
		TOTAL	\$14,265,000	\$15,640,400	\$1,375,400	9.6%

Revenue Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
112	1550R	County Health Department Revenue	\$840,531	\$808,957	(\$31,574)	-3.8%
		TOTAL	\$840,531	\$808,957	(\$31,574)	-3.8%
113	1601R	Tanglewood MSBU	\$41,252	\$38,466	(\$2,786)	-6.8%
	1602R	Island Lights MSBU	\$213,723	\$150,798	(\$62,925)	-29.4%
	1603R	Northgate MSBU	\$11,018	\$7,200	(\$3,818)	-34.7%
	1604R	Chateauguay II MSBU	\$1,996	\$1,967	(\$29)	-1.5%
	1605R	Gable Estates MSBU	\$2,171	\$2,147	(\$24)	-1.1%
	1606R	Valencia Arms MSBU	\$5,731	\$6,809	\$1,078	18.8%
	1607R	Colony Estates MSBU	\$31,929	\$23,585	(\$8,344)	-26.1%
	1608R	Hidden Trails MSBU	\$6,793	\$6,702	(\$91)	-1.3%
	1609R	Lafitte Crescent MSBU	\$2,463	\$2,513	\$50	2.0%
	1610R	McFarland MSBU	\$2,733	\$2,900	\$167	6.1%
	1611R	Sylvania Heights MSBU	\$11,515	\$7,950	(\$3,565)	-31.0%
	1612R	Willow Bend MSBU	\$1,188	\$1,032	(\$156)	-13.1%
	1613R	Lake Point MSBU	\$9,510	\$9,222	(\$288)	-3.0%
	1614R	Coventry Park MSBU	\$8,895	\$7,926	(\$969)	-10.9%
	1615R	Donlabrook MSBU	\$1,329	\$1,280	(\$49)	-3.7%
	1616R	Emerald Point MSBU	\$9,074	\$8,124	(\$950)	-10.5%
	1617R	Brookwood MSBU	\$748	\$766	\$18	2.4%
	1618R	Bristol Park MSBU	\$472	\$503	\$31	6.6%
	1619R	Hidden Trails II MSBU	\$444	\$2,586	\$2,142	482.4%
	1620R	Forest Cove MSBU	\$2,844	\$2,527	(\$317)	-11.1%
	1621R	Sandy Ridge MSBU	\$2,885	\$1,017	(\$1,868)	-64.7%
	1622R	Cherokee Bend MSBU	\$1,442	\$1,658	\$216	15.0%
	1623R	Lake Point II MSBU	\$7,241	\$7,006	(\$235)	-3.2%
	1624R	Hidden Trails 6 MSBU	\$370	\$414	\$44	11.9%
	1625R	Lawton Court MSBU	\$2,192	\$2,193	\$1	0.0%
	1626R	Mills Landing MSBU	\$3,817	\$3,779	(\$38)	-1.0%
	1627R	Rush Park West MSBU	\$6,266	\$6,284	\$18	0.3%
	1628R	High Grove Plantation MSBU	\$765	\$704	(\$61)	-8.0%
	1629R	Victoria Park MSBU	\$4,626	\$4,275	(\$351)	-7.6%
	1630R	Lake Charleston MSBU	\$3,149	\$2,732	(\$417)	-13.2%
	1631R	Rocky Bayou MSBU	\$13,204	\$15,270	\$2,066	15.6%
	1632R	Old Town MSBU	\$3,739	\$4,057	\$318	8.5%
	1633R	Rosebud Plantation MSBU	\$1,605	\$1,586	(\$19)	-1.2%
	1634R	Oakwood Townhomes MSBU	\$1,772	\$1,776	\$4	0.2%
	1635R	Hunter's Run MSBU	\$10,490	\$10,649	\$159	1.5%
	1636R	Bent Tree MSBU	\$8,099	\$10,619	\$2,520	31.1%
	1637R	Whitrock Village MSBU	\$2,614	\$2,736	\$122	4.7%
	1638R	Emerald Village MSBU	\$4,630	\$4,536	(\$94)	-2.0%
	1639R	Glenwood Court MSBU	\$481	\$415	(\$66)	-13.7%
	1640R	Emerald Village I & II MSBU	\$5,707	\$5,587	(\$120)	-2.1%
	1641R	Stonebridge I-V MSBU	\$1,945	\$1,879	(\$66)	-3.4%
	1642R	Eagles Nest Revenue	\$607	\$600	(\$7)	-1.2%
	1695R	Bluewater Bay MSTU	\$296,420	\$367,311	\$70,891	23.9%
	1697R	Lake Pippin MSTU	\$37,700	\$61,250	\$23,550	62.5%
		TOTAL	\$787,594	\$803,336	\$15,742	2.0%
115	1750R	Unincorporated County Parks Revenue	\$5,219,607	\$5,736,270	\$516,663	9.9%
		TOTAL	\$5,219,607	\$5,736,270	\$516,663	9.9%

Revenue Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
201	2100R	Okaloosa Debt Service Revenue	\$4,168,253	\$4,312,089	\$143,836	3.5%
	2104R	Tourist Develop Debt	\$268,000	\$268,000	\$0	0.0%
	2105R	Courthouse Annex Extension	\$0	\$1,471,194	\$1,471,194	NA
		TOTAL	\$4,436,253	\$6,051,283	\$1,615,030	36.4%
301	3100R	Capital Outlay Construction Fund Revenue	\$3,550,000	\$3,269,779	(\$280,221)	-7.9%
	3115R	Courthouse Annex Extension	\$0	\$15,293,403	\$15,293,403	NA
	3160R	Judicial Revenue	\$7,850,000	\$6,353,273	(\$1,496,727)	-19.1%
	3175R	Capital Outlay Parks Revenue	\$58,701	\$58,701	\$0	0.0%
	3179R	Florida Boating Improvement Program	\$770,000	\$585,000	(\$185,000)	-24.0%
		TOTAL	\$12,228,701	\$25,560,156	\$13,331,455	109.0%
302	3201R	Road/Bridge CGT Revenue	\$6,200,000	\$6,775,000	\$575,000	9.3%
	3202R	Road/Bridge 1 LOGT Revenue	\$4,570,760	\$5,025,000	\$454,240	9.9%
	3204R	R/B Resurfacing Revenue	\$500,000	\$500,000	\$0	0.0%
	3205R	R/B Special Projects Revenue	\$706,316	\$540,238	(\$166,078)	-23.5%
	73750R	FDOT PJ Adams/Antioch	\$1,000,000	\$0	(\$1,000,000)	-100.0%
		TOTAL	\$12,977,076	\$12,840,238	(\$136,838)	-1.1%
411	4100R	Water & Sewer Revenue	\$36,207,654	\$39,159,955	\$2,952,301	8.2%
		TOTAL	\$36,207,654	\$39,159,955	\$2,952,301	8.2%
421	4200R	Airport Fund Revenue	\$3,975,000	\$6,680,000	\$2,705,000	68.1%
	4201R	Okaloosa Regional Airport Revenue	\$8,896,893	\$8,059,044	(\$837,849)	-9.4%
	4210R	Destin Airport Revenue	\$546,277	\$493,175	(\$53,102)	-9.7%
	4220R	Bob Sikes Airport Revenue	\$347,056	\$345,854	(\$1,202)	-0.3%
	4255R	P.F.C. Revenue	\$7,822,240	\$8,080,036	\$257,796	3.3%
	4256R	C.F.C. Revenue	\$2,797,500	\$2,212,349	(\$585,151)	-20.9%
	74822R	TSA LEO Agreement	\$183,697	\$183,697	\$0	0.0%
		TOTAL	\$24,568,663	\$26,054,155	\$1,485,492	6.0%
430	4300R	Solid Waste Fund Revenue	\$8,811,200	\$7,790,500	(\$1,020,700)	-11.6%
	4310R	Reef Coordinator	\$1,100	\$500	(\$600)	-54.5%
		TOTAL	\$8,812,300	\$7,791,000	(\$1,021,300)	-11.6%
441	4400R	Inspection Revenue	\$1,213,010	\$1,169,757	(\$43,253)	-3.6%
		TOTAL	\$1,213,010	\$1,169,757	(\$43,253)	-3.6%
450	4500R	Emergency Medical Service Revenue	\$7,227,120	\$7,161,472	(\$65,648)	-0.9%
		TOTAL	\$7,227,120	\$7,161,472	(\$65,648)	-0.9%
460	4601R	4th Cent Operating Revenue	\$8,255,000	\$10,458,800	\$2,203,800	26.7%
	4615R	3rd Cent Operating Revenue	\$8,319,500	\$7,133,900	(\$1,185,600)	-14.3%
		TOTAL	\$16,574,500	\$17,592,700	\$1,018,200	6.1%
501	5100R	Self Insurance Revenue	\$16,014,069	\$15,010,665	(\$1,003,404)	-6.3%
		TOTAL	\$16,014,069	\$15,010,665	(\$1,003,404)	-6.3%
502	5200R	Garage Services Revenue	\$3,714,216	\$4,132,253	\$418,037	11.3%
		TOTAL	\$3,714,216	\$4,132,253	\$418,037	11.3%
		GRAND TOTAL	\$263,569,236	\$280,421,796	\$16,852,560	6.4%

Expenditure Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
001	0101	Board of County Commissioners	\$718,213	\$728,456	\$10,243	1.4%
	0102	County Administrator	\$349,596	\$352,155	\$2,559	0.7%
	0103	Purchasing Department	\$424,607	\$428,925	\$4,318	1.0%
	0104	Human Resources	\$567,434	\$560,364	(\$7,070)	-1.2%
	0107	Legal Services	\$328,567	\$311,853	(\$16,714)	-5.1%
	0108	Planning Department	\$802,820	\$766,977	(\$35,843)	-4.5%
	0109	General Services-Planning	\$8,195	\$7,375	(\$820)	-10.0%
	01112	Geographical Info Systems	\$836,947	\$682,836	(\$154,111)	-18.4%
	01113	Systems & Networking	\$588,929	\$574,393	(\$14,536)	-2.5%
	01114	Applications & Admin	\$557,119	\$551,924	(\$5,195)	-0.9%
	0112	Facilities Maintenance	\$3,531,511	\$3,561,821	\$30,310	0.9%
	0113	Administrative Services	\$438,204	\$425,267	(\$12,937)	-3.0%
	0114	General Services-Other	\$2,040,910	\$2,134,110	\$93,200	4.6%
	0115	Property Appraiser Operating	\$309,634	\$318,307	\$8,673	2.8%
	0116	Tax Collector Operating	\$3,930,020	\$3,620,147	(\$309,873)	-7.9%
	0120	General Services-Fire Control	\$60,203	\$56,203	(\$4,000)	-6.6%
	0121	Emergency Management	\$359,950	\$347,782	(\$12,168)	-3.4%
	0122	County Warning Point	\$1,130,800	\$836,636	(\$294,164)	-26.0%
	0123	9-1-1 Coordinator	\$2,074,200	\$2,278,200	\$204,000	9.8%
	0124	Code Enforcement	\$142,603	\$154,854	\$12,251	8.6%
	0125	Beach Safety	\$547,739	\$545,149	(\$2,590)	-0.5%
	0130	Agriculture Extension	\$388,818	\$405,395	\$16,577	4.3%
	0131	General Services-Conservation	\$55,086	\$49,577	(\$5,509)	-10.0%
	0140	Coordinated Transportation	\$223,916	\$25,000	(\$198,916)	-88.8%
	0141	Community Transit	\$220,088	\$279,862	\$59,774	27.2%
	0150	General Services-Industry Development	\$1,989,368	\$1,625,201	(\$364,167)	-18.3%
	0151	Veterans Service	\$264,060	\$168,821	(\$95,239)	-36.1%
	0152	E.J.M. Aerospace	\$467,113	\$418,500	(\$48,613)	-10.4%
	0160	Mosquito Control	\$516,304	\$511,327	(\$4,977)	-1.0%
	0161	Public Health	\$520,200	\$497,732	(\$22,468)	-4.3%
	0162	Mental Health	\$746,475	\$691,827	(\$54,648)	-7.3%
	0163	Board of County Commissioners-Welfare	\$1,609,026	\$1,529,930	(\$79,096)	-4.9%
	0170	County Parks	\$601,527	\$625,573	\$24,046	4.0%
0180	Clerk to the Board of County Commissioners	\$1,350,582	\$1,340,899	(\$9,683)	-0.7%	
0181	Property Appraiser	\$3,190,112	\$3,028,441	(\$161,671)	-5.1%	
0184	Supervisor of Elections	\$1,636,980	\$1,629,255	(\$7,725)	-0.5%	
0199	Reserves/Miscellaneous	\$2,768,027	\$2,686,908	(\$81,119)	-2.9%	
70002	DCA Mosquito Control (10)	\$41,567	\$5,000	(\$36,567)	-88.0%	
70812	OEA Eglin AFB Growth (08)	\$93,559	\$95,026	\$1,467	1.6%	
	TOTAL	\$36,431,009	\$34,858,008	(\$1,573,001)	-4.3%	
101	1001	Engineering Department	\$1,556,153	\$1,374,630	(\$181,523)	-11.7%
	1002	Road Department	\$7,431,185	\$7,458,968	\$27,783	0.4%
	1003	Traffic Signal Maintenance	\$559,277	\$550,807	(\$8,470)	-1.5%
	1004	Stormwater Management	\$2,469,518	\$1,885,000	(\$584,518)	-23.7%
	71901	FDOT Traffic Signals (09)	\$90,032	\$91,353	\$1,321	1.5%
	TOTAL	\$12,106,165	\$11,360,758	(\$745,407)	-6.2%	
102	1051	Corrections Department	\$13,259,094	\$13,123,674	(\$135,420)	-1.0%
	1052	Education-Sheriff	\$45,000	\$135,000	\$90,000	200.0%
	1053	Contraband/Forfeiture-Sheriff	\$25,000	\$25,000	\$0	0.0%
	1054	Sheriff	\$31,052,700	\$29,995,050	(\$1,057,650)	-3.4%
	1056	Radio Communications Program	\$180,000	\$120,000	(\$60,000)	-33.3%
	1057	Medical Examiner	\$487,520	\$487,520	\$0	0.0%

Expenditure Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
	1058	State Attorney Office	\$100,619	\$93,625	(\$6,994)	-7.0%
	1059	Public Defender Office	\$1,800	\$1,000	(\$800)	-44.4%
	1060	Court Administration	\$3,000	\$2,200	(\$800)	-26.7%
	1061	Administration-Circuit Court	\$6,000	\$6,000	\$0	0.0%
	1063	Court Administration-IT	\$275,000	\$605,943	\$330,943	120.3%
	1064	Judicial Innovations	\$715,000	\$730,000	\$15,000	2.1%
	1069	Court Facilities	\$950,000	\$850,000	(\$100,000)	-10.5%
	1075	Judges	\$3,000	\$3,000	\$0	0.0%
	1082	Pretrial Services Program	\$319,839	\$308,172	(\$11,667)	-3.6%
	1086	Family Mediation	\$26,530	\$5,500	(\$21,030)	-79.3%
	1087	Guardian Ad Litem	\$1,200	\$0	(\$1,200)	-100.0%
	1090	Legal Aid	\$90,000	\$105,000	\$15,000	16.7%
	1091	Law Library	\$101,250	\$118,750	\$17,500	17.3%
	1092	Prisoner Benefit	\$462,000	\$515,000	\$53,000	11.5%
	1095	Teen Court	\$175,000	\$190,980	\$15,980	9.1%
	1096	Drug Abuse Trust	\$130,000	\$132,000	\$2,000	1.5%
	1097	Domestic Violence Trust	\$230,000	\$255,000	\$25,000	10.9%
	71913	FDCF MH & DCCM	\$197,013	\$177,125	(\$19,888)	-10.1%
		TOTAL	\$48,836,565	\$47,985,539	(\$851,026)	-1.7%
103	1101	Library Cooperative	\$907,057	\$566,438	(\$340,619)	-37.6%
	1149	Reserves/Miscellaneous	\$81,443	\$45,562	(\$35,881)	-44.1%
	71030	State Aid Library (10)	\$85,703	\$12,684	(\$73,019)	-85.2%
	71130	State Aid Library (11)	\$0	\$80,210	\$80,210	NA
	71830	State Aid Library (08)	\$35,000	\$0	(\$35,000)	-100.0%
		TOTAL	\$1,109,203	\$704,894	(\$404,309)	-36.5%
104	1151	Tourism Promotion	\$3,114,490	\$3,490,783	\$376,293	12.1%
	1152	Tourism-Administration	\$589,456	\$533,480	(\$55,976)	-9.5%
	1153	Northwest Florida Tourism	\$25,250	\$0	(\$25,250)	-100.0%
	1154	Convention & Visitor Bureau	\$162,520	\$132,366	(\$30,154)	-18.6%
	1555	Film Commission	\$81,144	\$59,697	(\$21,447)	-26.4%
	1170	Beach Maintenance/Improvements	\$2,034,140	\$1,125,274	(\$908,866)	-44.7%
	1171	Island Shuttle Service	\$282,000	\$282,000	\$0	0.0%
	1175	Dune/Beach Restoration	\$5,630,000	\$7,678,800	\$2,048,800	36.4%
	1198	Interfund Transfer	\$268,000	\$268,000	\$0	0.0%
	1199	Reserves/Miscellaneous	\$2,078,000	\$2,070,000	(\$8,000)	-0.4%
		TOTAL	\$14,265,000	\$15,640,400	\$1,375,400	9.6%
112	1550	County Health Unit	\$840,531	\$808,957	(\$31,574)	-3.8%
		TOTAL	\$840,531	\$808,957	(\$31,574)	-3.8%
113	1601	Tanglewood MSBU	\$41,252	\$38,466	(\$2,786)	-6.8%
	1602	Island Lights MSBU	\$213,723	\$150,798	(\$62,925)	-29.4%
	1603	Northgate MSBU	\$11,018	\$7,200	(\$3,818)	-34.7%
	1604	Chateauguay II MSBU	\$1,996	\$1,967	(\$29)	-1.5%
	1605	Gable Estates MSBU	\$2,171	\$2,147	(\$24)	-1.1%
	1606	Valencia Arms MSBU	\$5,731	\$6,809	\$1,078	18.8%
	1607	Colony Estates MSBU	\$31,929	\$23,585	(\$8,344)	-26.1%
	1608	Hidden Trails MSBU	\$6,793	\$6,702	(\$91)	-1.3%
	1609	Lafitte Crescent MSBU	\$2,463	\$2,513	\$50	2.0%
	1610	McFarland MSBU	\$2,733	\$2,900	\$167	6.1%
	1611	Sylvania Heights MSBU	\$11,515	\$7,950	(\$3,565)	-31.0%
	1612	Willow Bend MSBU	\$1,188	\$1,032	(\$156)	-13.1%

Expenditure Department Budgets

Fund	Dept	Title	FY10	FY11	+/-	%
	1613	Lake Point MSBU	\$9,510	\$9,222	(\$288)	-3.0%
	1614	Coventry Park MSBU	\$8,895	\$7,926	(\$969)	-10.9%
	1615	Donlabrook MSBU	\$1,329	\$1,280	(\$49)	-3.7%
	1616	Emerald Point MSBU	\$9,074	\$8,124	(\$950)	-10.5%
	1617	Brookwood MSBU	\$748	\$766	\$18	2.4%
	1618	Bristol Park MSBU	\$472	\$503	\$31	6.6%
	1619	Hidden Trails II MSBU	\$444	\$2,586	\$2,142	482.4%
	1620	Forest Cove MSBU	\$2,844	\$2,527	(\$317)	-11.1%
	1621	Sandy Ridge MSBU	\$2,885	\$1,017	(\$1,868)	-64.7%
	1622	Cherokee Bend MSBU	\$1,442	\$1,658	\$216	15.0%
	1623	Lake Point II MSBU	\$7,241	\$7,006	(\$235)	-3.2%
	1624	Hidden Trails 6 MSBU	\$370	\$414	\$44	11.9%
	1625	Lawton Court MSBU	\$2,192	\$2,193	\$1	0.0%
	1626	Mills Landing MSBU	\$3,817	\$3,779	(\$38)	-1.0%
	1627	Rush Park West MSBU	\$6,266	\$6,284	\$18	0.3%
	1628	High Grove Plantation MSBU	\$765	\$704	(\$61)	-8.0%
	1629	Victoria Park MSBU	\$4,626	\$4,275	(\$351)	-7.6%
	1630	Lake Charleston MSBU	\$3,149	\$2,732	(\$417)	-13.2%
	1631	Rocky Bayou MSBU	\$13,204	\$15,270	\$2,066	15.6%
	1632	Old Town MSBU	\$3,739	\$4,057	\$318	8.5%
	1633	Rosebud Plantation MSBU	\$1,605	\$1,586	(\$19)	-1.2%
	1634	Oakwood Townhomes MSBU	\$1,772	\$1,776	\$4	0.2%
	1635	Hunter's Run MSBU	\$10,490	\$10,649	\$159	1.5%
	1636	Bent Tree MSBU	\$8,099	\$10,619	\$2,520	31.1%
	1637	Whitrock Village MSBU	\$2,614	\$2,736	\$122	4.7%
	1638	Emerald Village MSBU	\$4,630	\$4,536	(\$94)	-2.0%
	1639	Glenwood Court MSBU	\$481	\$415	(\$66)	-13.7%
	1640	Emerald Village I & II MSBU	\$5,707	\$5,587	(\$120)	-2.1%
	1641	Stonebridge I-V MSBU	\$1,945	\$1,879	(\$66)	-3.4%
	1642	Eagles Nest MSBU	\$607	\$600	(\$7)	-1.2%
	1695	Bluewater Bay MSTU	\$296,420	\$367,311	\$70,891	23.9%
	1697	Lake Pippin MSTU	\$37,700	\$61,250	\$23,550	62.5%
		TOTAL	\$787,594	\$803,336	\$15,742	2.0%
115	1750	County Parks-Unincorporated Areas	\$1,125,855	\$1,148,431	\$22,576	2.0%
	1755	Capital Projects	\$1,239,652	\$1,186,384	(\$53,268)	-4.3%
	1799	Reserves/Miscellaneous	\$2,854,100	\$3,401,455	\$547,355	19.2%
		TOTAL	\$5,219,607	\$5,736,270	\$516,663	9.9%
201	2102	Debt Service CI Revenue Bond 1991	\$686,000	\$341,000	(\$345,000)	-50.3%
	2103	Aids to Governments RRI 85	\$190,750	\$190,750	\$0	0.0%
	2104	Tourist Development Debt	\$268,000	\$268,000	\$0	0.0%
	2105	Courthouse Annex Extension	\$0	\$1,471,194	\$1,471,194	NA
	2198	Interfund Transfer	\$3,086,503	\$3,575,339	\$488,836	15.8%
	2199	Reserves/Miscellaneous	\$205,000	\$205,000	\$0	0.0%
		TOTAL	\$4,436,253	\$6,051,283	\$1,615,030	36.4%

Expenditure Department Budgets

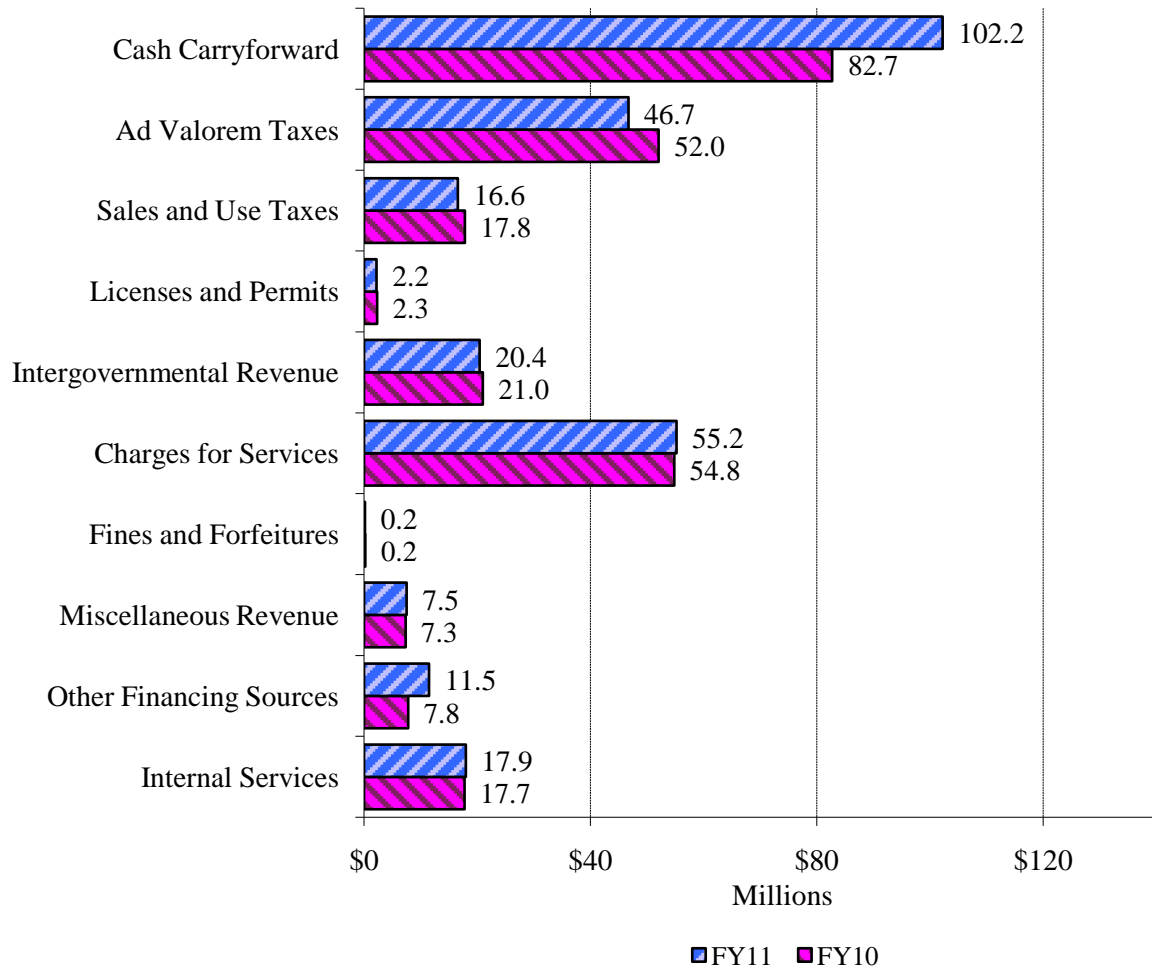
Fund	Dept	Title	FY10	FY11	+/-	%
301	3110	Capital Outlay Projects	\$243,638	\$65,000	(\$178,638)	-73.3%
	3115	Courthouse Annex Extension	\$0	\$15,293,403	\$15,293,403	NA
	3120	Capital Outlay Projects-Public Safety	\$0	\$21,000	\$21,000	NA
	3160	Capital Outlay Projects-Judicial	\$7,850,000	\$6,353,273	(\$1,496,727)	-19.1%
	3170	Capital Outlay Projects-Culture/Recreation	\$64,000	\$13,300	(\$50,700)	-79.2%
	3175	Capital Outlay Projects-Parks	\$58,701	\$58,701	\$0	0.0%
	3179	Capital Outlay Projects-F.B.I.P.	\$770,000	\$585,000	(\$185,000)	-24.0%
	3198	Interfund Transfer	\$1,659,417	\$1,670,479	\$11,062	0.7%
	3199	Reserves/Miscellaneous	\$1,582,945	\$1,500,000	(\$82,945)	-5.2%
		TOTAL	\$12,228,701	\$25,560,156	\$13,331,455	109.0%
302	3201	Road/Bridge-Constitutional Gas Tax	\$6,200,000	\$6,775,000	\$575,000	9.3%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$4,570,760	\$5,025,000	\$454,240	9.9%
	3204	Road/Bridge - Resurfacing	\$500,000	\$500,000	\$0	0.0%
	3205	Road/Bridge - Special Projects	\$706,316	\$540,238	(\$166,078)	-23.5%
	73750	FDOT PJ Adams/Antioch	\$1,000,000	\$0	(\$1,000,000)	-100.0%
		TOTAL	\$12,977,076	\$12,840,238	(\$136,838)	-1.1%
411	4101	Water & Sewer-Operating	\$27,603,990	\$27,271,259	(\$332,731)	-1.2%
	4105	Mid County Water System	\$1,250,000	\$290,000	(\$960,000)	-76.8%
	4120	Water Construction	\$200,000	\$625,000	\$425,000	212.5%
	4125	Sewer Construction	\$3,543,000	\$4,000,000	\$457,000	12.9%
	4130	Water/Sewer Construction	\$175,000	\$175,000	\$0	0.0%
	4135	State Revolving Loans	\$2,000,000	\$1,500,000	(\$500,000)	-25.0%
	4180	Major Projects	\$100,000	\$0	(\$100,000)	-100.0%
	4199	Reserves/Miscellaneous	\$1,335,664	\$5,298,696	\$3,963,032	296.7%
	TOTAL	\$36,207,654	\$39,159,955	\$2,952,301	8.2%	
421	4201	Airport Administration	\$1,335,263	\$1,617,628	\$282,365	21.1%
	4202	Airport-Operating	\$4,218,784	\$3,801,972	(\$416,812)	-9.9%
	4210	Destin-Operating	\$245,774	\$299,542	\$53,768	21.9%
	4220	Bob Sikes-Operating	\$233,966	\$331,585	\$97,619	41.7%
	4255	P.F.C. Operating	\$7,822,240	\$8,080,036	\$257,796	3.3%
	4256	C.F.C. Operating	\$2,797,500	\$2,212,349	(\$585,151)	-20.9%
	4298	Interfund Transfer	\$760,244	\$767,135	\$6,891	0.9%
	4299	Reserves/Miscellaneous	\$6,971,195	\$8,760,211	\$1,789,016	25.7%
	74822	TSA LEO Agreement	\$183,697	\$183,697	\$0	0.0%
		TOTAL	\$24,568,663	\$26,054,155	\$1,485,492	6.0%
430	4301	Solid Waste	\$7,573,462	\$6,401,497	(\$1,171,965)	-15.5%
	4305	Recycling Department	\$1,200,725	\$1,186,249	(\$14,476)	-1.2%
	4310	Reef Coordinator	\$21,360	\$500	(\$20,860)	-97.7%
	4398	Interfund Transfer	\$16,753	\$157,589	\$140,836	840.7%
	4399	Reserves/Miscellaneous	\$0	\$45,165	\$45,165	NA
		TOTAL	\$8,812,300	\$7,791,000	(\$1,021,300)	-11.6%
441	4400	Inspection Department	\$1,213,010	\$1,169,757	(\$43,253)	-3.6%
		TOTAL	\$1,213,010	\$1,169,757	(\$43,253)	-3.6%
450	4500	Emergency Medical Service	\$7,227,120	\$7,161,472	(\$65,648)	-0.9%
		TOTAL	\$7,227,120	\$7,161,472	(\$65,648)	-0.9%

Fund	Dept	Title	FY10	FY11	+/-	%
460	4601	4th Cent Operating	\$8,255,000	\$10,458,800	\$2,203,800	26.7%
	4614	Conference Center Promotions	\$2,359,605	\$1,812,773	(\$546,832)	-23.2%
	4615	Conference Center Administration	\$1,477,900	\$1,443,011	(\$34,889)	-2.4%
	4616	Conference Center Capital	\$714,150	\$1,164,150	\$450,000	63.0%
	4617	Conference Center Operations	\$2,939,127	\$1,615,035	(\$1,324,092)	-45.1%
	4618	Conference Center Maintenance	\$578,718	\$558,606	(\$20,112)	-3.5%
	4698	Interfund Transfer	\$250,000	\$540,325	\$290,325	116.1%
		TOTAL	\$16,574,500	\$17,592,700	\$1,018,200	6.1%
501	5101	Risk Management	\$221,675	\$228,646	\$6,971	3.1%
	5102	Self Insurance	\$12,875,174	\$13,375,553	\$500,379	3.9%
	5189	Interfund Transfer	\$0	\$84,283	\$84,283	NA
	5199	Reserves/Miscellaneous	\$2,917,220	\$1,322,183	(\$1,595,037)	-54.7%
		TOTAL	\$16,014,069	\$15,010,665	(\$1,003,404)	-6.3%
502	5200	Fleet Operations	\$3,714,216	\$4,132,253	\$418,037	11.3%
		TOTAL	\$3,714,216	\$4,132,253	\$418,037	11.3%
GRAND TOTAL			\$263,569,236	\$280,421,796	\$16,852,560	6.4%

**OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2010-2011
REVENUE OVERVIEW BY FUND**

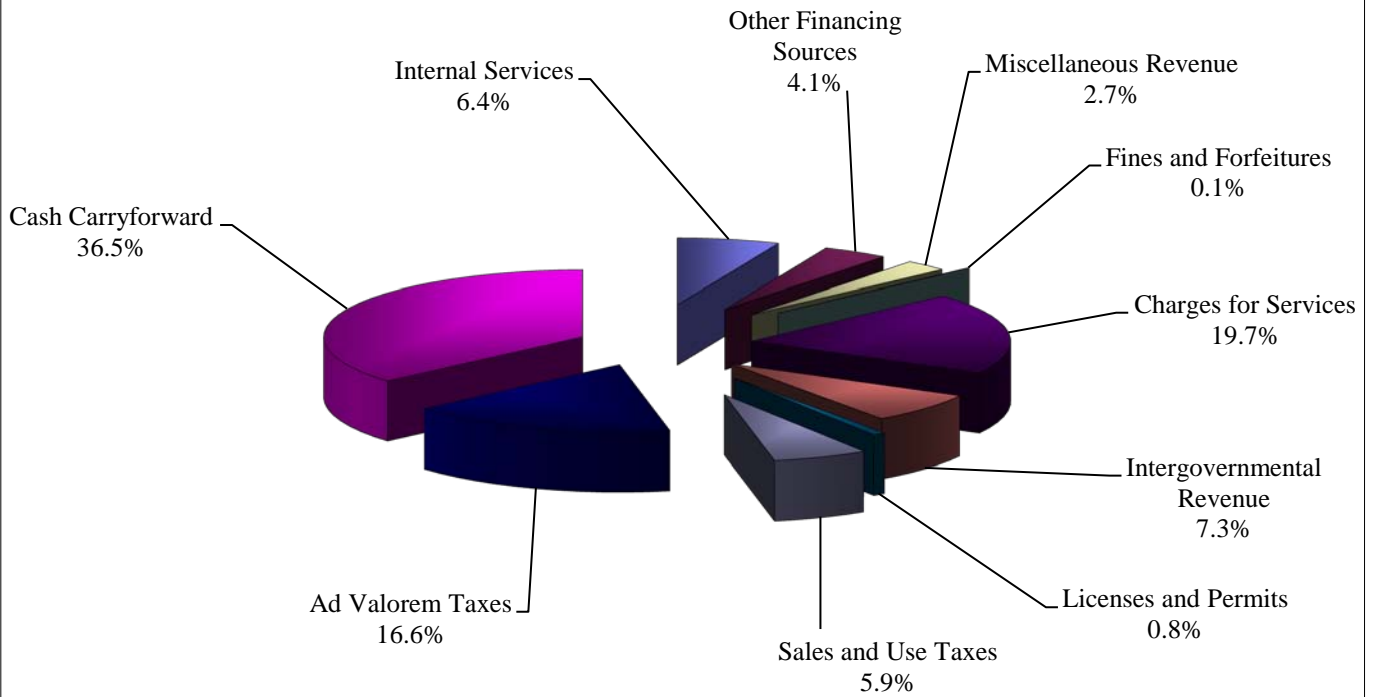
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
CASH BALANCES BROUGHT FORWARD	\$5,739,500	\$20,257,756	\$205,000	\$33,390,156	\$41,424,411	\$1,200,000	\$102,216,823
ESTIMATED REVENUES:							
Taxes:							
	Millage Per \$1000						
Ad Valorem Taxes-County Wide	3.2899	\$20,126,514	\$23,946,506		\$1,453,500		\$45,526,520
Unincorporated Parks-MSTU	0.1800		\$1,156,270				\$1,156,270
Local Option Fuel Tax			\$2,605,000	\$1,625,000			\$4,230,000
Other Taxes		\$250,000	\$8,496,400		\$3,599,600		\$12,346,000
Licenses and Permits		\$10,300	\$1,284,003		\$918,257		\$2,212,560
Intergovernmental Revenue		\$1,315,026	\$13,061,372	\$3,946,500	\$1,920,000	\$183,697	\$20,426,595
Charges for Services		\$2,906,631	\$5,145,475			\$47,145,673	\$55,197,779
Fines and Forfeitures		\$2,000	\$162,000				\$164,000
Miscellaneous Revenue		\$938,610	\$757,700	\$489,148	\$1,165,238	\$4,170,901	\$7,521,597
Other Financing Sources		\$3,569,427	\$6,167,672	\$1,410,635	\$300,000	\$33,000	\$11,480,734
Internal Services						\$17,942,918	\$17,942,918
Total Revenues and Other Financing Sources		<u>\$29,118,508</u>	<u>\$62,782,398</u>	<u>\$5,846,283</u>	<u>\$5,010,238</u>	<u>\$57,504,628</u>	<u>\$178,204,973</u>
Total Estimated Revenues and Balances		<u>\$34,858,008</u>	<u>\$83,040,154</u>	<u>\$6,051,283</u>	<u>\$38,400,394</u>	<u>\$98,929,039</u>	<u>\$280,421,796</u>

Revenues by Source Fiscal Year Comparison

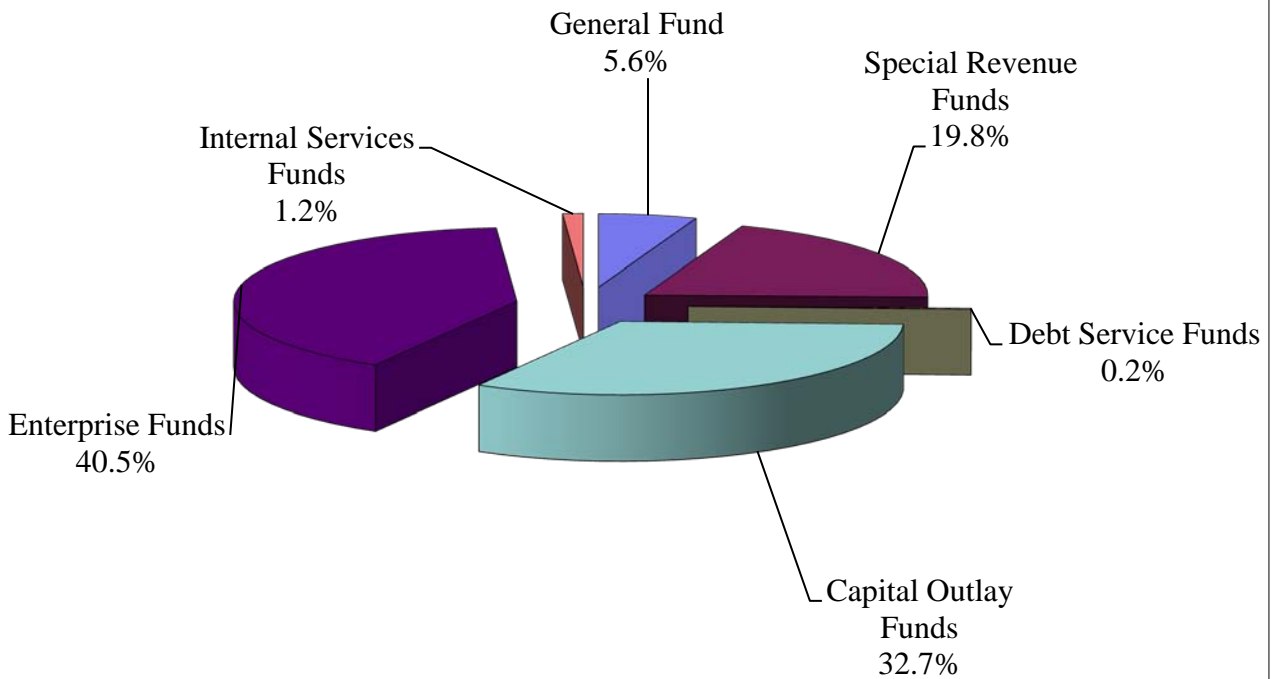


	FY10	FY11	% (+/-)
Cash Carryforward	\$82,703,163	\$102,216,823	23.6%
Ad Valorem Taxes	\$52,020,433	\$46,682,790	-10.3%
Sales and Use Taxes	\$17,787,000	\$16,576,000	-6.8%
Licenses and Permits	\$2,278,420	\$2,212,560	-2.9%
Intergovernmental Revenue	\$20,963,071	\$20,426,595	-2.6%
Charges for Services	\$54,778,515	\$55,197,779	0.8%
Fines and Forfeitures	\$226,000	\$164,000	-27.4%
Miscellaneous Revenue	\$7,326,581	\$7,521,597	2.7%
Other Financing Sources	\$7,757,768	\$11,480,734	48.0%
Internal Services	\$17,728,285	\$17,942,918	1.2%
Total	\$263,569,236	\$280,421,796	6.4%

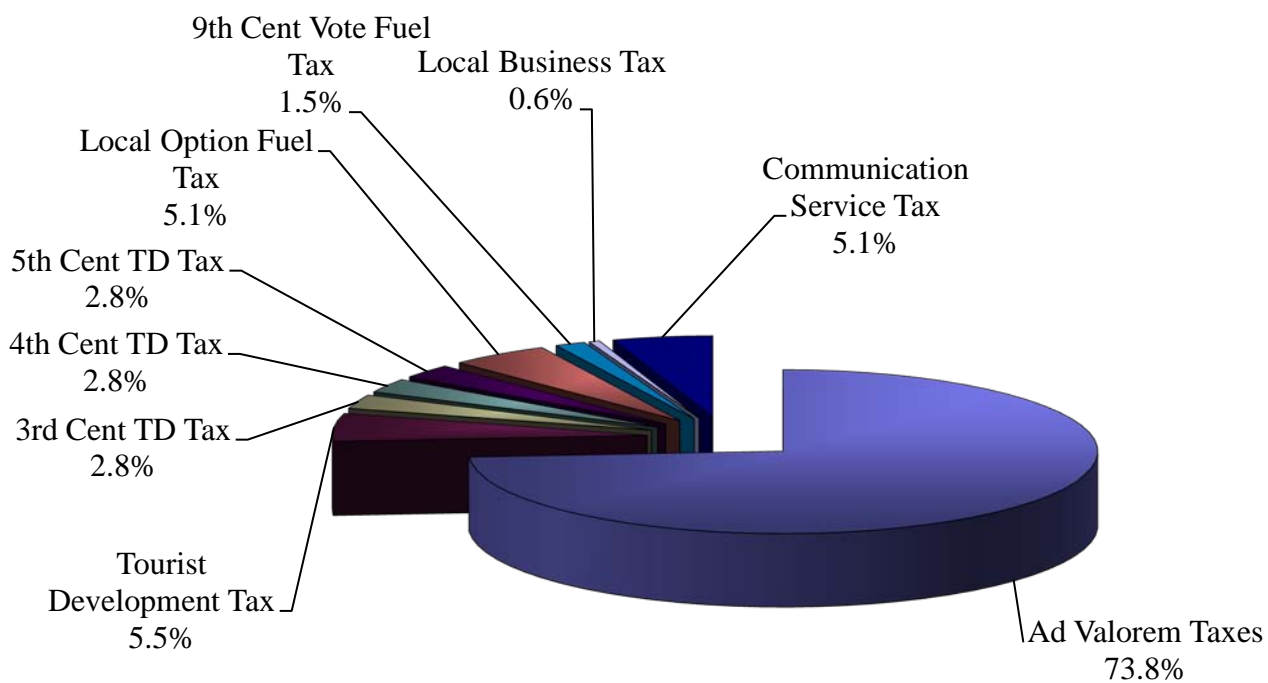
Revenue by Source
\$280,421,796



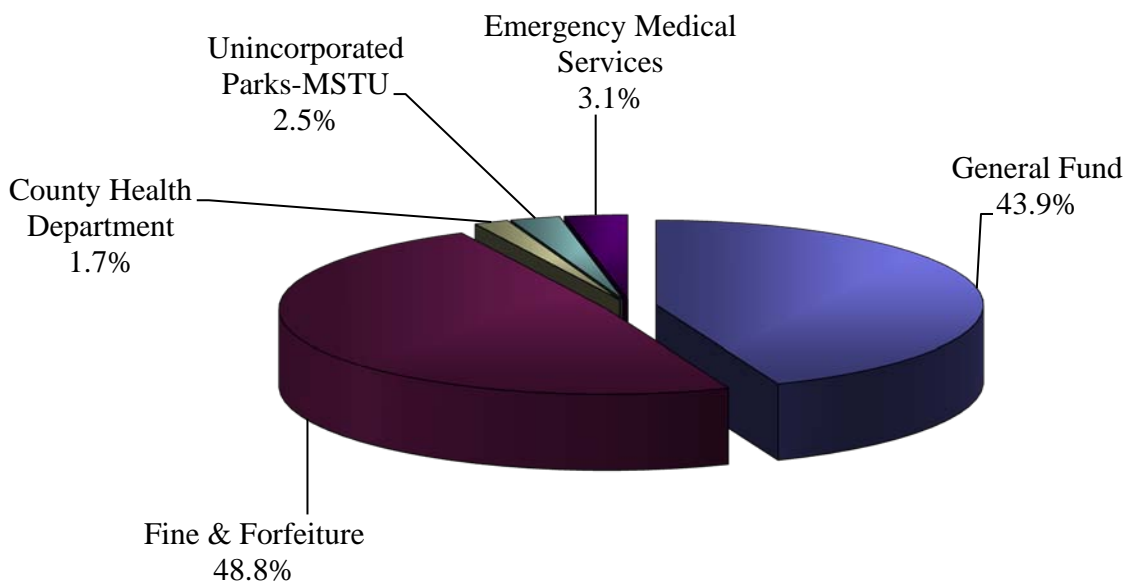
Cash Carryforward by Fund Type
\$102,216,823



Taxes
\$63,258,790



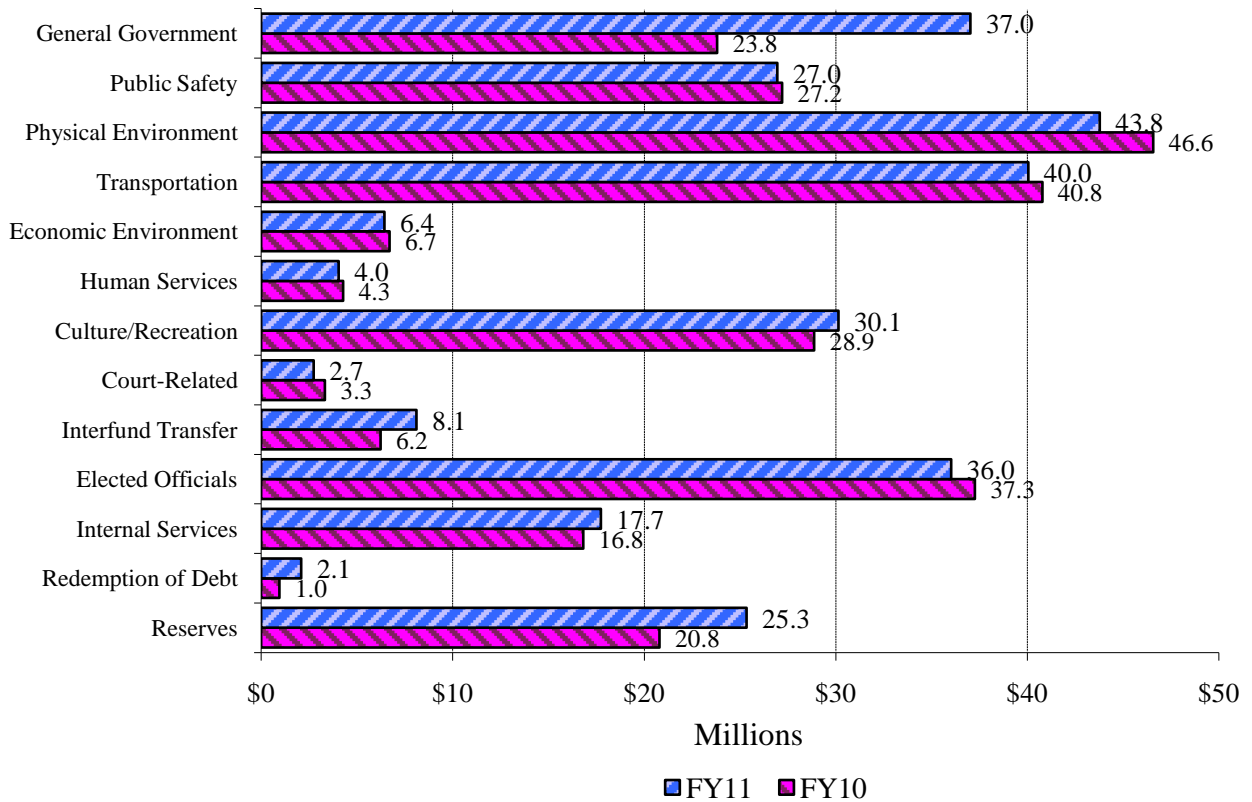
Ad Valorem Tax by Fund Type
\$46,682,790



**OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2010-2011
EXPENDITURE OVERVIEW BY FUND**

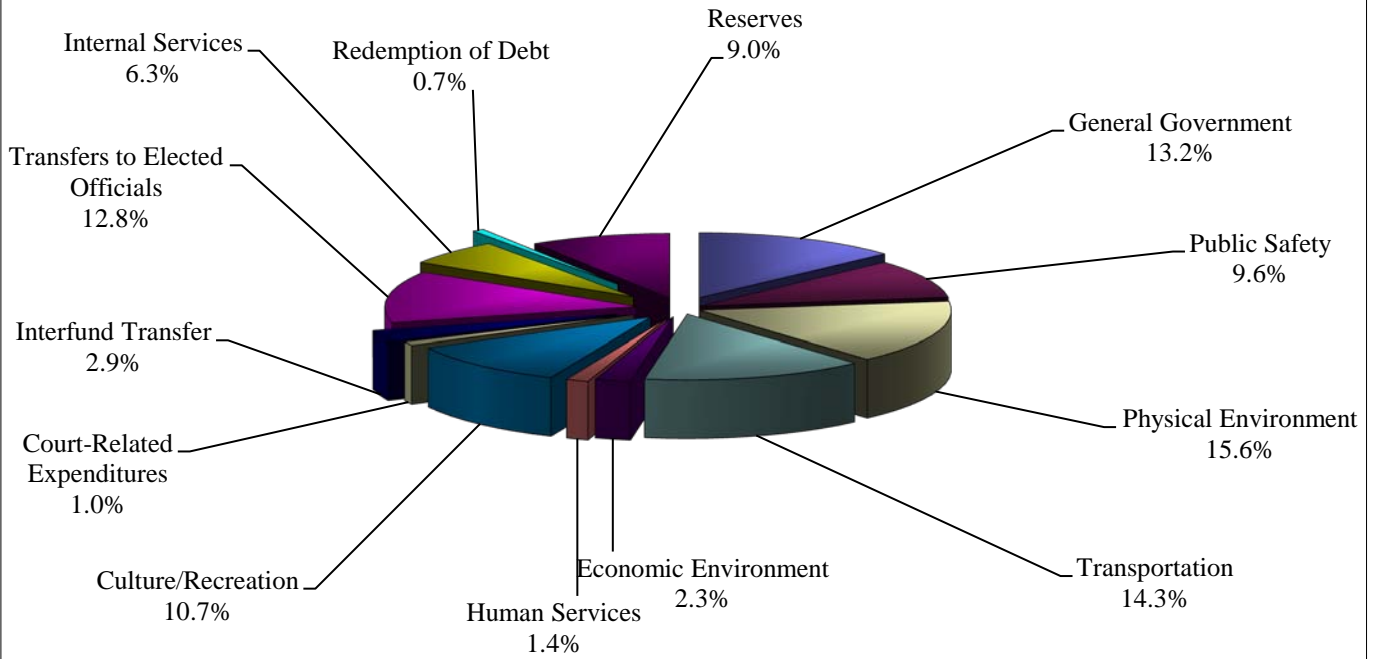
EXPENDITURES/EXPENSES	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTAL BUDGET</u>
General Government	\$15,119,936		\$190,750	\$21,711,676			\$37,022,362
Public Safety	\$4,218,824	\$14,381,194		\$21,000	\$8,331,229		\$26,952,247
Physical Environment	\$454,972	\$1,885,000			\$41,449,505		\$43,789,477
Transportation	\$304,862	\$10,561,094		\$12,840,238	\$16,343,112		\$40,049,306
Economic Environment	\$2,212,522	\$4,216,326					\$6,428,848
Human Services	\$3,235,816	\$808,957					\$4,044,773
Culture/Recreation	\$625,573	\$11,798,221		\$657,001	\$17,052,375		\$30,133,170
Court-Related Expenditures		\$2,734,295					\$2,734,295
Interfund Transfer		\$1,118,000	\$3,575,339	\$1,670,479	\$1,648,746	\$84,283	\$8,096,847
Transfers to Elected Officials	\$5,998,595	\$30,020,050					\$36,018,645
Internal Services						\$17,736,452	\$17,736,452
Redemption of Debt			\$2,080,194				\$2,080,194
Total Expenditures/Expenses	<u>\$32,171,100</u>	<u>\$77,523,137</u>	<u>\$5,846,283</u>	<u>\$36,900,394</u>	<u>\$84,824,967</u>	<u>\$17,820,735</u>	<u>\$255,086,616</u>
Reserves	\$2,686,908	\$5,517,017	\$205,000	\$1,500,000	\$14,104,072	\$1,322,183	\$25,335,180
Total Appropriated Expenditures and Reserves	<u><u>\$34,858,008</u></u>	<u><u>\$83,040,154</u></u>	<u><u>\$6,051,283</u></u>	<u><u>\$38,400,394</u></u>	<u><u>\$98,929,039</u></u>	<u><u>\$19,142,918</u></u>	<u><u>\$280,421,796</u></u>

Expenditures by Function Fiscal Year Comparison

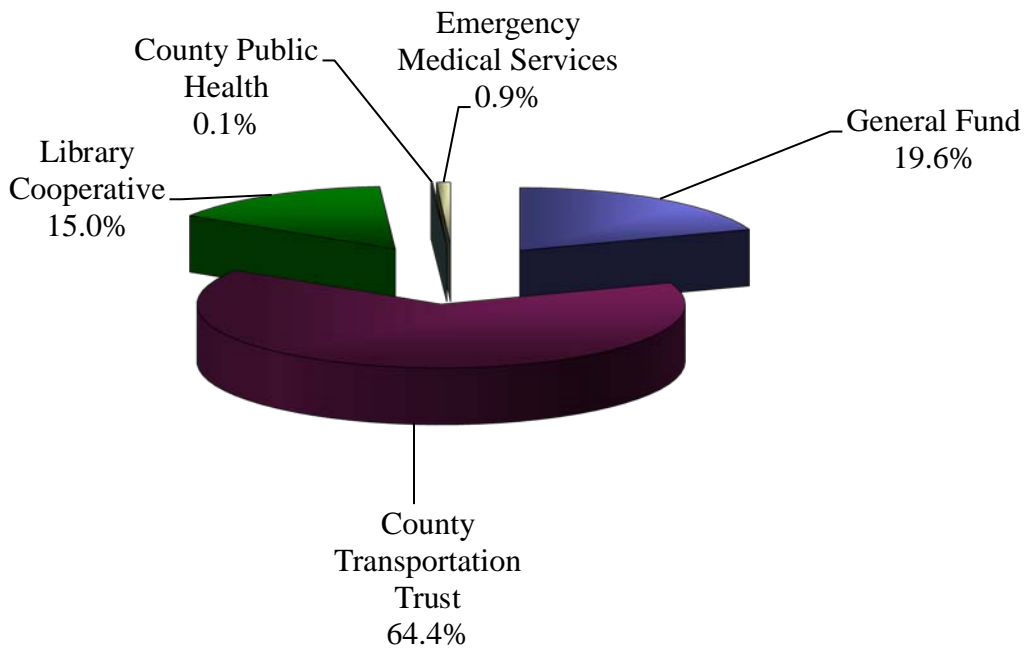


Description	FY10	FY11	% (+/-)
General Government	\$23,810,653	\$37,022,362	55.5%
Public Safety	\$27,189,239	\$26,952,247	-0.9%
Physical Environment	\$46,580,959	\$43,789,477	-6.0%
Transportation	\$40,780,848	\$40,049,306	-1.8%
Economic Environment	\$6,693,401	\$6,428,848	-4.0%
Human Services	\$4,274,103	\$4,044,773	-5.4%
Culture/Recreation	\$28,876,135	\$30,133,170	4.4%
Court-Related Expenditures	\$3,325,251	\$2,734,295	-17.8%
Interfund Transfer	\$6,224,614	\$8,096,847	30.1%
Transfers to Elected Officials	\$37,255,374	\$36,018,645	-3.3%
Internal Services	\$16,811,065	\$17,736,452	5.5%
Redemption of Debt	\$954,000	\$2,080,194	118.0%
Reserves	\$20,793,594	\$25,335,180	21.8%
Total	\$263,569,236	\$280,421,796	6.4%

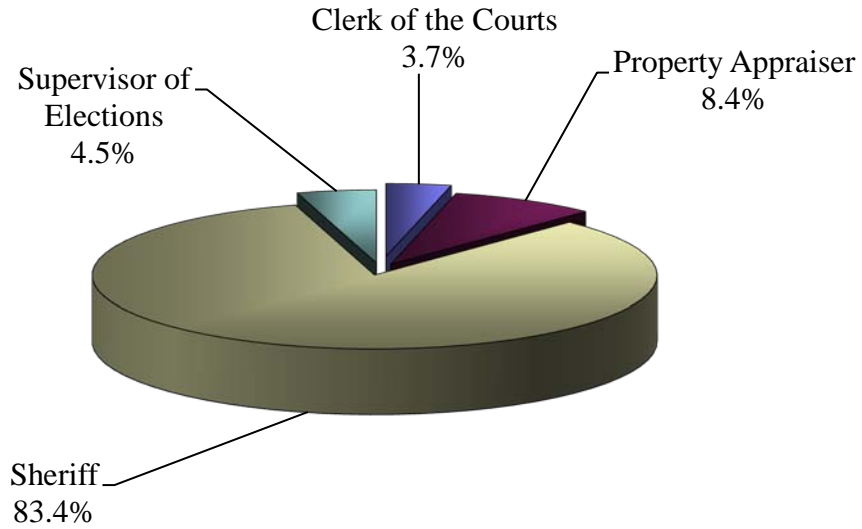
Expenditures by Function \$280,421,796



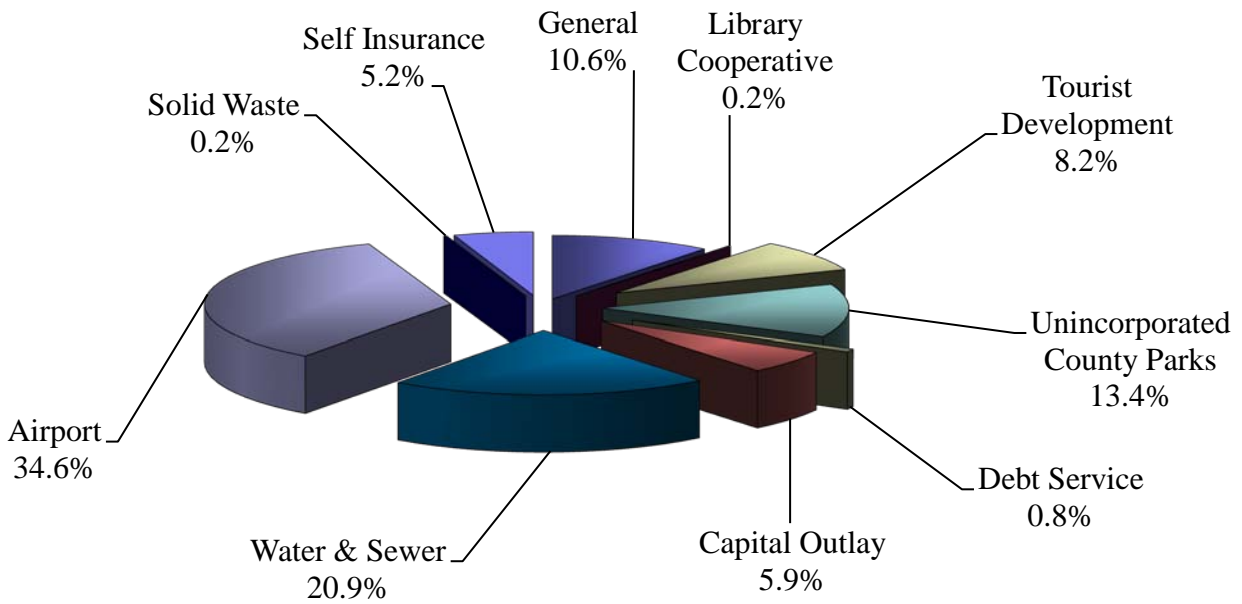
Debt Service Transfer-Out to Fund \$3,575,339



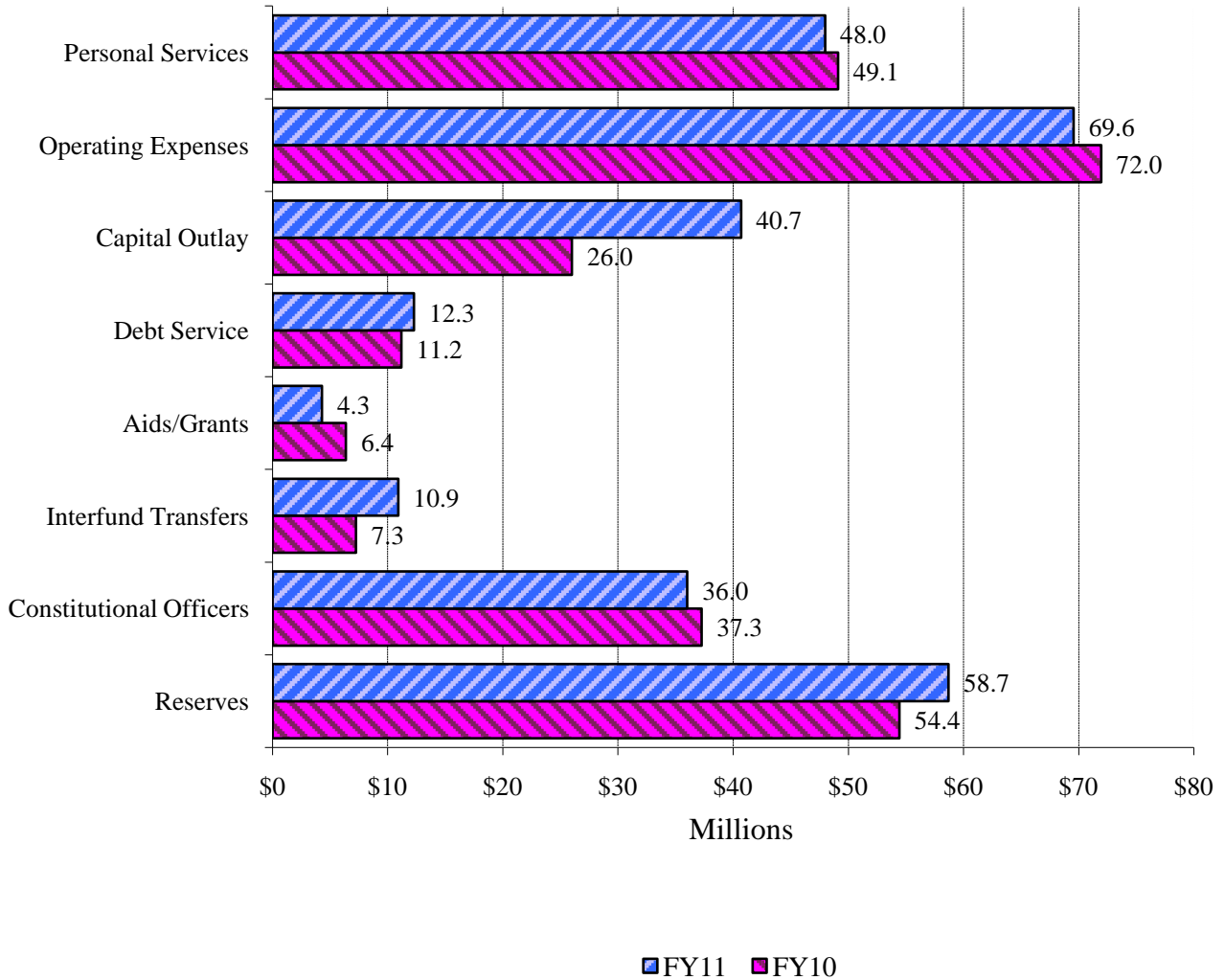
**Elected Officials
\$36,018,645**



**Reserves by Funds Functionally
\$25,335,180**

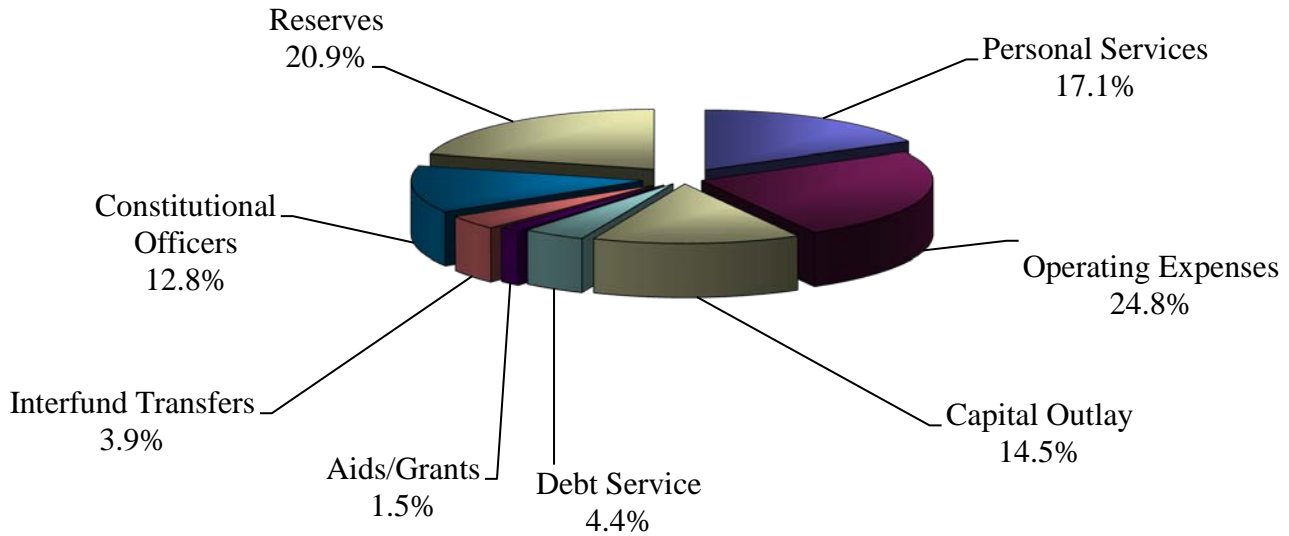


Expenditures by Activity Fiscal Year Comparison

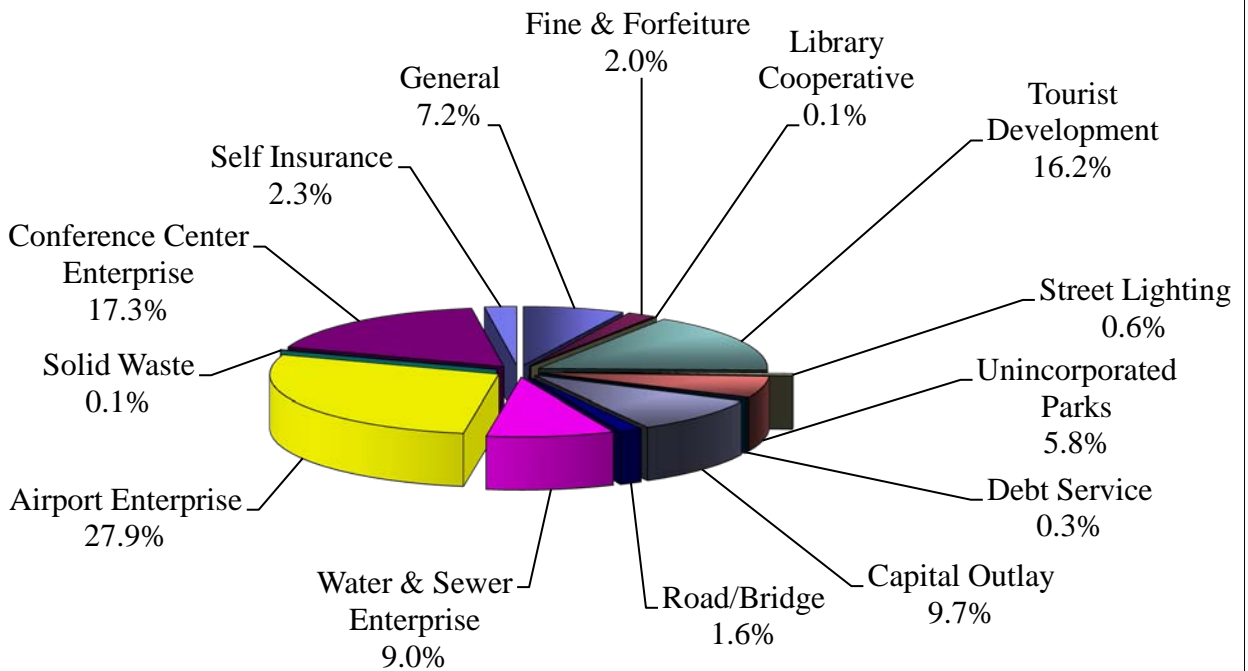


Description	FY10	FY11	% (+/-)
Personal Services	\$49,098,634	\$47,977,556	-2.3%
Operating Expenses	\$71,959,397	\$69,560,145	-3.3%
Capital Outlay	\$26,001,259	\$40,679,689	56.5%
Debt Service	\$11,186,995	\$12,276,980	9.7%
Aids/Grants	\$6,373,233	\$4,292,655	-32.6%
Interfund Transfers	\$7,257,768	\$10,914,362	50.4%
Constitutional Officers	\$37,255,374	\$36,018,645	-3.3%
Reserves	\$54,436,576	\$58,701,764	7.8%
Total	\$263,569,236	\$280,421,796	6.4%

Expenditures by Activity
\$280,421,796



Reserves by Fund Activities
\$58,701,764



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