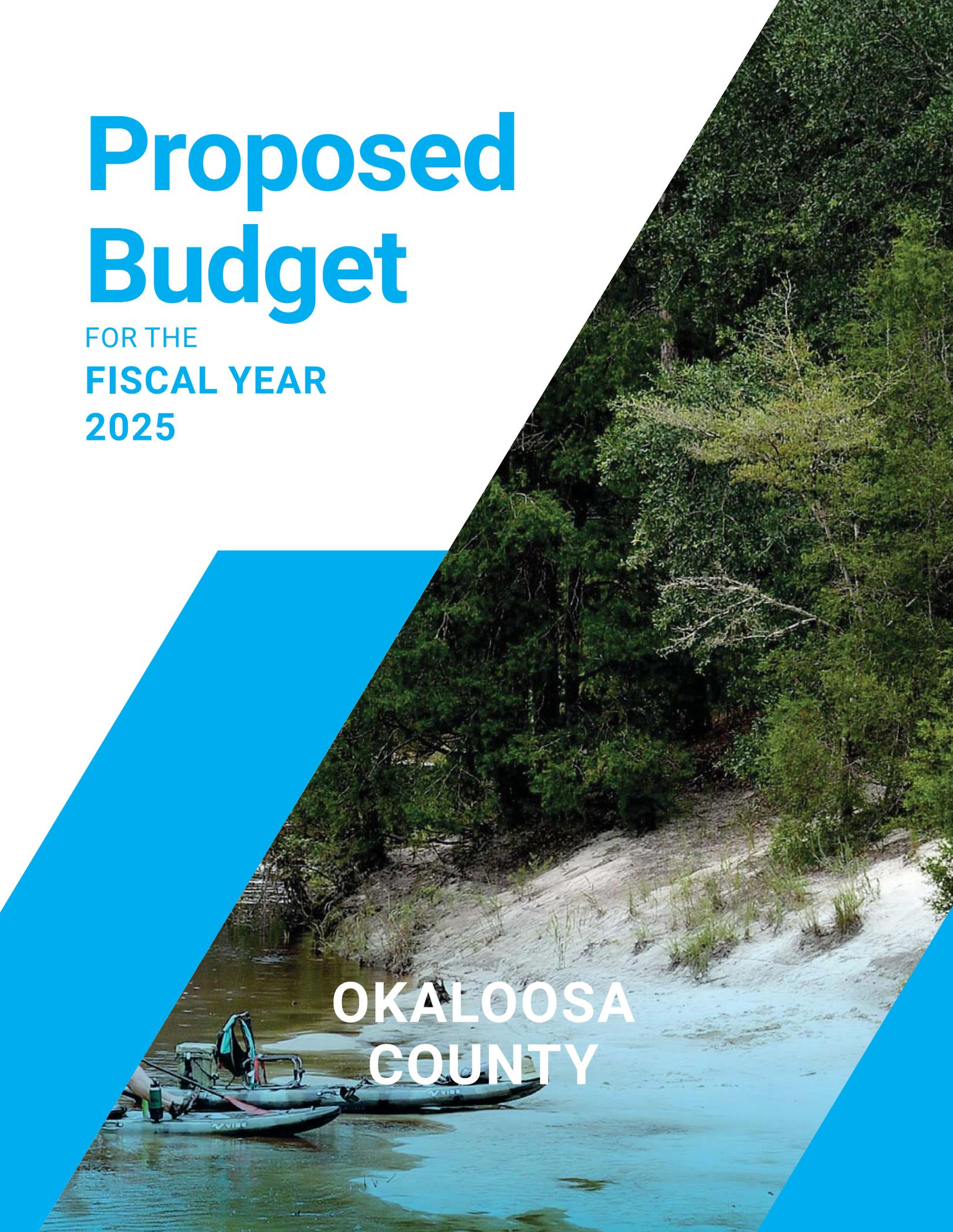


Proposed Budget

FOR THE
FISCAL YEAR
2025



OKALOOSA
COUNTY

Table of Contents

County Officials 10

Organizational Chart 11

Millage Process Schedule 12

General Information 13

County Annual Budget-Statutory Guidance 14

Millage Rates 18

 County-Wide Millage - Last Ten Years 19

 Millage Percentage by Fund 20

 Property Value 10-Year Historical 21

 Trend Comparison (Value vs. Millage) 22

 Trend Comparison (Value vs. Budget) 23

 Property Valuation - Last Ten Years 24

 Millage Rate - Last Ten Years 24

 Property Taxes - Last Ten Years 25

 Total Budget - Last Ten Years 26

Human Resources Summary 28

 Positions by Major Fund 30

Summary of Balances Revenues & Expenditures 32

 Budget by Major Funds 33

 Total Budget - Fiscal Year Comparison 33

Revenue Department Budgets 36

Expenditure Department Budgets 41

Revenue Overview by Fund 47

 Revenue by Source – Fiscal Year Comparison 48

 Revenue by Source Percentage 49

 Cash Carryforward by Fund Type 49

 Summary by Tax Type 50

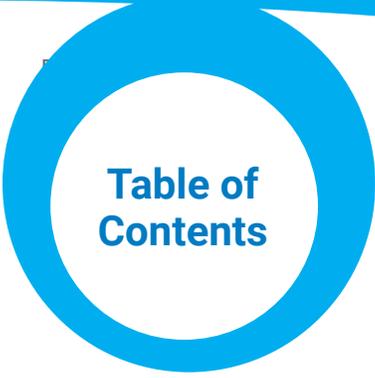


Table of Contents

| | |
|---|-----|
| Expenditure Overview by Fund | 53 |
| Expenditures by Function – Fiscal Year Comparison | 54 |
| Expenditures by Function Percentage | 55 |
| Reserves by Fund Functionally | 57 |
| Expenditures by Activity..... | 58 |
| | |
| Appendix A | 61 |
| Appendix B..... | 211 |
| Appendix C | 243 |



Office of the County Administrator

OKALOOSA COUNTY, FLORIDA

John Hofstad
County Administrator

July 9, 2024

Honorable Members of the Okaloosa County Commission:

By this letter, your budget staff formally transmits the recommended 2024-2025 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 Department Directors. The County's annual Budget Policy Workshop held in April 2024 provided staff direction to focus resources and energy in areas to support our residents, employees, and improving infrastructure. Budget development began in earnest several months ago during a series of budget reviews with the County departments and Constitutional Officers and the proposed budget conveys the priorities of work, investments and fiscal responsibility.

The proposed Fiscal Year 2024-2025 County Budget does not contemplate a property tax rate increase. Property values are projected to increase 7.5% and approximately \$2.0 billion. Since the pandemic, the County experienced double-digit growth in property values, but this year, the growth was reduced to single digit. While these increased values did provide resources to fund county initiatives, we continue to face a national home affordability crisis. The county recently completed an Attainable Workforce Housing Strategic Plan and are hopeful implementation of the approved recommendations will have a direct benefit on families.

We also value our long-term relationship with our military community at Eglin and Hurlburt Field Air Force Bases. With military engagements worldwide, we reaffirm Okaloosa County's continued support and assistance.

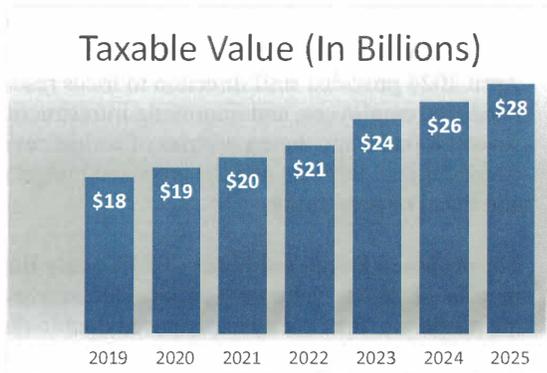
Financially, we recognize we are moving back to a period of moderate growth and will continue our prudent budget practices. The total budget across all funds for FY 2024-2025 is \$645,752,980. The spending plan for next year represents an increase of \$19,339,412 (across all funds) or approximately a 3.1% increase.

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Property Taxes

The total recommended General Fund budget is \$172,564,371 which represents a 0.017% increase from FY 2023-2024. Property tax revenue is the primary source of General Fund revenue, providing \$100,849,151 or 58.4% of the total revenue. Property tax revenue is also used to support the County Health Department (\$657,827) and the Capital Projects Fund (\$3,963,790). The current year gross taxable value for operating purposes is \$28,981,377,498, a 7.5% increase over the prior year final gross taxable value of \$26,970,294,528. The proposed millage rate remains at 3.8308. Total taxes to be levied at the proposed millage rate is \$111,021,861. With an estimated collection rate of 95%, total projected revenue is \$105,470,768, an increase of \$7.3 million when compared to the prior year budget of \$98,151,914.

The Unincorporated MSTU property tax revenue for FY 2024-2025 is \$3,751,806, which represents a 6.6% increase over FY 2023-2024. The current year gross taxable value for operating purposes is \$13,208,258,188, a 6.6% increase over the prior year final gross taxable value of \$12,387,168,212. The proposed millage rate remains at .2990. Total taxes to be levied at the proposed millage rate is \$3,949,269. With an estimated collection rate of 95%, total projected revenue is \$3,751,806, an increase of \$233,231 when compared to the prior year budget of \$3,518,575.



Personnel and Employee Benefits

Okaloosa County employees are the most essential resource of our government structure and become the county’s ambassadors as they deliver services to our residents. The budget emphasizes the importance of operating a healthy, sustainable workplace with realistic and reasonable expectations. Workforce retention is critical to our organization and ability to achieve success. The FY 2025 proposed budget includes a 4% cost of living increase for all employees.

The FY 2024 Adopted Budget included 1,043 positions. During this fiscal year, 5 new positions and 2 positions removed were approved by the Board of County Commissioners, increasing the FY 2023 position count to 1,046. The FY 2024-2025 proposed budget includes 42 new positions bringing the total positions to 1,088. With increases primarily in Corrections, Tourist Development and Maintenance, these new positions will fill needs within departments to complete projects and meet goals.

Public Safety

County Jail: The FY 2025 budget contains funds to complete several projects in the jail including installing rolling gates for the front, back and warehouse entrances (\$40,000), tower and ACR renovations, including flooring, walls, counter tops, etc. (\$100,000), replacing the A/C units in all pods (\$250,000), upgrading door control boards (\$250,000), and building a secure admin switch area with HVAC, fire suppression and badge access (\$75,000). The FY 2025 budget also carries-forward \$1.5 million to complete a jail master plan to provide solutions for the aging jail facility and over-population.

Emergency Medical Services: Multiple EMS stations are planned for upgrade in FY 2024-2025, including #1 Niceville, #4 Crestview/PJ Adam, #11 Destin, #7 Essex/Fort Walton Beach, and #8 Ready Avenue/Fort Walton Beach. The FY25 cost is \$100,000.

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. The FY25 cost is \$100,000.

Brackin Building: Repairs are planned for the exterior and façade of the Brackin Building in Crestview, including tuckpointing, new flashing, and waterproofing the façade. The FY25 cost is \$125,000.

Other Capital Projects include:

| | |
|--|-------------|
| South Health Department – Façade Repairs, Gutters and Downspouts | \$450,000 |
| South Head End (Server Location) / OMB Offices New Generator | \$250,000 |
| Transit Building – Ridge and Roof, Restore the Entire Roof | \$90,000 |
| OCAB – Office and Reception Area Remodel | \$40,000 |
| Courthouse Annex – Remove Window for ADA Access and Repair Door Lock Issues | \$150,000 |
| Courthouse Annex – Boiler Replacement | \$150,000 |
| Crestview Health Dept – New Lighting, Exterior Paint, Hurricane Shelter Evaluation | \$75,000 |
| FM/Parks South Building – Replace Roof | \$25,000 |
| Demolition of Old Fort Walton Beach Hospital | \$250,000 |
| Crestview Courthouse Drainage (Commissioner Entrance) | \$75,000 |
| North Public Defender Building Roof Replacement | \$250,000 |
| North Health Department Building – Exterior Insulation Finishing Systems Repairs | \$100,000 |
| Crestview Courthouse – New Boiler | \$75,000 |
| Replace Generator for South Fleet | \$50,000 |
| Public Works New Building | \$3,500,000 |

Equipment

Vehicles and Equipment: Requests for new vehicles and equipment are critically reviewed and are typically requested to replace high mileage vehicles and end of life equipment. As it relates to the General Fund, the proposed budget includes replacement vehicles and/or equipment for the Board of County Commissioners, Facilities Maintenance, Mosquito Control, Tourist District Parks, and County Parks.

Law Enforcement

Sheriff's Office: The Okaloosa County Sheriff's Office represents the civil authority of government and is responsible for maintaining peace and order. Okaloosa County shares this responsibility and provides the necessary financial resources to provide these services. Community surveys routinely place law enforcement as a top priority among the various services government provides. Over the past several budget cycles, significant attention has been given to the Sheriff's office and increasing budget needs, primarily recruitment and retention. The FY 2024-2025 budget request of \$60,240,402 represents a \$3.8 million or 6.9% increase over the prior year budget of \$56,361,307.

The budget also provides an additional \$4,162,969 to the Sheriff for providing contract services in the County that includes the Airports Security and Tourist Development. The total FY 2025 requested budget for the Sheriff's Office, including county contracts, is \$66,150,064, which represents a 9.7% increase over the prior year.

The Sheriff's Office continues to negotiate with Destin, Mary Esther and Okaloosa County School District for law enforcement service. The Sheriff's budget will be amended throughout FY 2025 when revenue is received.

Special Revenue and Enterprise Funds

Tourist Development Department: In FY 2023, the county began receiving funds for the expanded, countywide Tourist Development Taxing District. This tax is assessed to overnight stay guests of short-term rentals such as hotels and vacation rentals. The funds are used for tourism related activities, amenities, environmental improvements, and preservation efforts and distributed to the municipalities based on an approved plan. The FY 2024-2025 proposed budget of \$86,694,934 is 5.5% more than last year. The FY 2025 budget includes funds for Shoal River Retreat, Artificial Reefs and Veterans Park Phase 1b – Living Shoreline.

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. FY 2025 projects scheduled for completion include the East and West Terminal and Baggage Handling Expansion. The FY 2024-2025 proposed budget of \$74,738,234 is 17.9% higher than the previous year. The increase is primarily due to contractual increases.

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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 FY 2025 activities include the design of the new Shoal River Ranch water reclamation facility and clay pipe lining. The proposed FY 2024-2025 budget is estimated at \$91,989,321, an 3.9% increase.

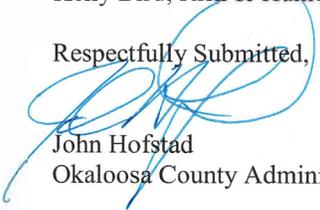
Solid Waste and Recycling: Waste Resource Management in Public Works manages the contracted services for the collection and disposal of solid waste within the County's north and south franchise areas. In addition, the Division is responsible for the management of four closed landfills, three of which remain in active remediation. The proposed FY 2024-2025 budget is proposed at \$25,773,580 or 8.9% higher 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 2025, the division intends to replace three ambulances. The FY 2024-2025 budget is proposed at \$16,513,402 or 7.4% more than last year.

Summary and Acknowledgements

The proposed budget reflects staff's recommendations on how to best allocate resources and also incorporates feedback received at budget workshops. Staff values the Board's leadership and guidance throughout this process and your continued scrutiny will ensure that our citizen's 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 3, 2024 in Crestview and the final hearing on September 17, 2024 in Shalimar. 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; Brandy Richards, Budget Analyst; Sheila Fitzgerald, Deputy County Administrator, Craig Coffey, Deputy County Administrator; and Kelly Bird, Risk & Human Resources Director.

Respectfully Submitted,



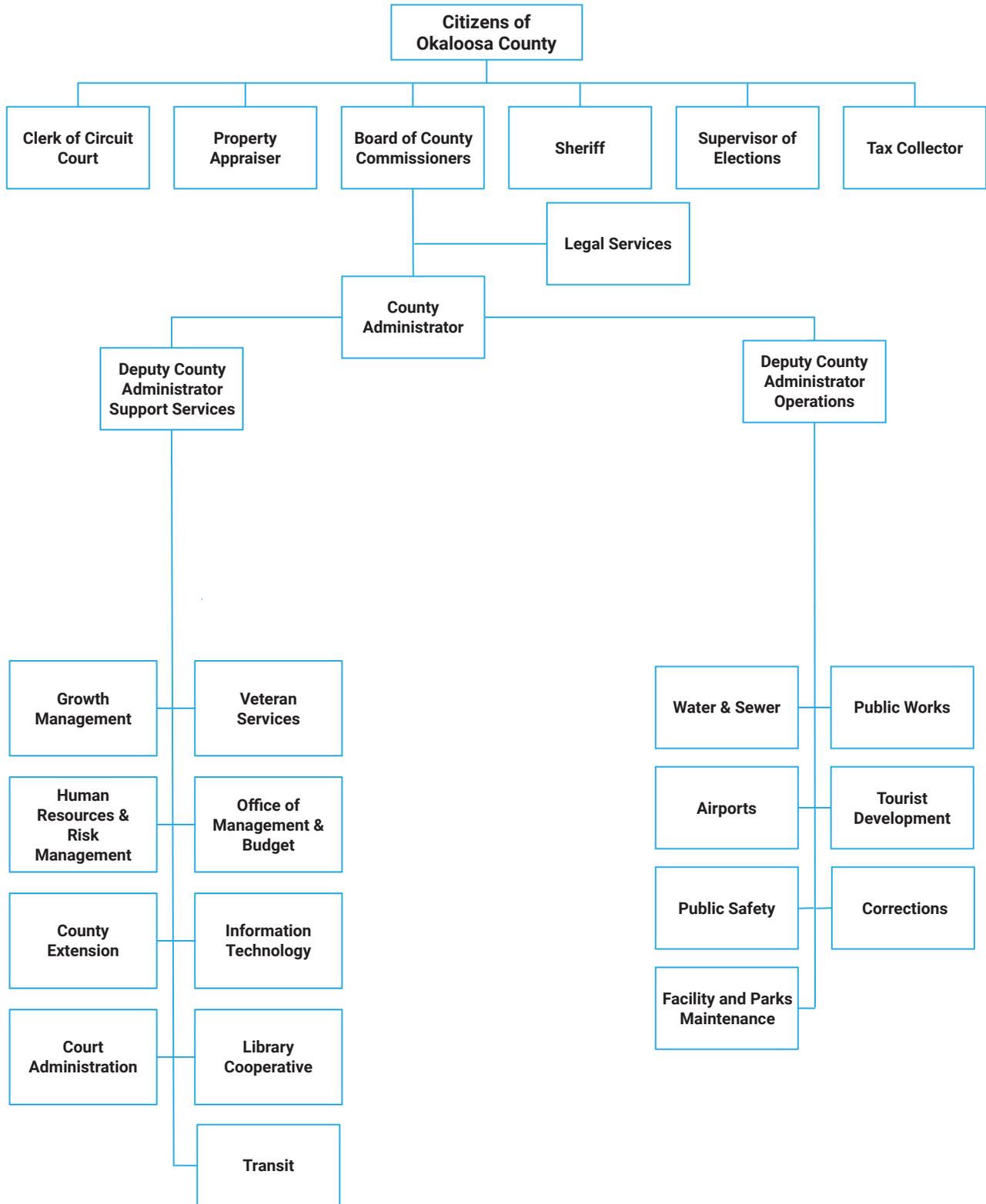
John Hofstad
Okaloosa County Administrator



County Officials

| County Official | Title/Position/District |
|------------------------|----------------------------------|
| Paul Mixon | County Commissioner District I |
| Carolyn Ketchel | County Commissioner District II |
| Nathan Boyles | County Commissioner District III |
| Trey Goodwin | County Commissioner District IV |
| Mel Ponder | County Commissioner District V |
| 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 |
| John Hofstad | County Administrator |
| Lynn Hoshihara | County Attorney |

Organizational Chart



BUDGET CALENDAR
Fiscal Year 2025

ACTION

| | |
|-----------------------|---|
| July 1, 2024 | Property Appraiser certifies the taxable value to taxing authorities ("Day 1" of Schedule) |
| July 9, 2024 | Budget Officer delivers a tentative budget to the Board of County Commissioners (BCC) |
| July 9- July 24, 2024 | BCC conducts budget workshops and adjusts budgets as they deem necessary |
| By August 4, 2024 | 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, 2024 | Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information) |
| September 3, 2024 | 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 13 - Sep 17, 2024 | Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget. |
| September 17, 2024 | 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 21 - Oct 6, 2024 | Value Adjustment Board convenes to hear petitions |
| October 1, 2024 | Fiscal Year begins |

General Information

| Item | General Information or Definition |
|---|--|
| County-Wide Gross Taxable Value | The value, as determined by the Property Appraiser, of the nonexempt property in the county, both incorporated and unincorporated areas. |
| Millage Rate | A levy by a taxing authority, expressed in dollars per thousand dollars of nonexempt property value. |
| Rolled-Back Rate | A millage rate that would generate the same amount of tax dollars as the prior year (excludes new construction from the computation). |
| Fund Accounting Systems | Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. |
| General Fund | The County's General Fund is used to account for financial resources except those required to be accounted for in another fund. This fund includes general governmental activities not accounted or reported in another fund. All constitutional officers receive appropriations from this fund. |
| Special Revenue Funds | Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. County special revenue funds which are partially funded by ad valorem taxes are; County Health Department and Unincorporated County Parks. |
| County Transportation Trust Fund | This fund is a special revenue fund which accounts for the County Engineering, Road Operations, Road Construction, Stormwater and Traffic Signal Maintenance Departments. |
| County Public Health Fund | This is a special revenue fund, which accounts for the appropriation for the County Health Department, any balances from prior years and certain capital outlay for the County Health Department. |
| Debt Service Funds | Debt Service funds are used to account for debt service payments, as well as any accumulation of resources in anticipation of future principal and interest requirements. Okaloosa has one debt service fund which is made up of the 2011 Revenue Bond to finance the Brackin Building purchase, 2014 County buildings bonds for County Administration Building, Sheriff Building and Crestview Courthouse, 2016 County buildings bonds primarily for the use of the improvements to the County Courthouse, 2019 Series Bond and 2020 Note for Shoal River property acquisition. |
| Capital Projects Funds | Capital projects funds are used to account for the general government's major capital acquisition and construction activities. The County has the Capital Outlay Fund that accounts for all major capital and construction activities of the government, excluding road activities and the Road and Bridge Construction Fund which accounts for the road construction activities. Also, the Infrastructure Surtax Fund accounts for the 1/2 cent sales tax approved in fiscal year 2019. |
| Enterprise Funds | These funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be finance or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County operates Water & Sewer, Airport, Solid Waste, Inspection and Emergency Medical Services enterprise activities. |
| Emergency Medical Services (EMS) Fund | This is an enterprise fund which accounts for the provisions of emergency medical services to Okaloosa residents as well as county visitors. It is funded through user charges and ad valorem tax revenues levied, if needed, for that purpose. |
| Internal Service Funds | Internal Service funds are used to account more efficiently for the general government's centralized intragovernmental activities. The County accounts for its Self-Insurance and Fleet Maintenance programs as internal service funds. |
| Taxing Authorities | The local governments, special districts and the County District School Boards, which are authorized by law to levy taxes to support their operations. Taxing authorities in the county include the Board of County Commissioners, the School Board, municipalities, and special districts. Each taxing authority levies its own taxes and establishes its own budget, consistent with Florida Statutes and administrative rules established by state agencies. This budget is solely that of the Board of County Commissioners and excludes those of the other taxing authorities. |
| Tax Increases | Tax increases on individual parcels from one year to the next are caused by an increase of a millage levy by a taxing authority, or by an increase in valuation by the Property Appraiser, or by both. County-wide increases are caused by action of the taxing authorities and are measured from the roll-back rate. |
| Reviews, Workshops and Public Hearings | The County Administrator held a series of budget reviews with all activities represented in the County budget to ensure that presented budget proposals were justified and necessary to provide services desired by county citizens. The Board of County Commissioners and the County Administrator are conducting a series of workshops in an effort to pare proposed budgets and thereby evaluate levels of ad valorem tax levy, which must be shouldered by county citizens. At these workshops, the commissioners attempt to reduce proposed budgets and/or find other funding sources in an effort to reduce the requirement for ad valorem taxes and at the same time provide the necessary services required and desired by citizens. |

County Annual Budget-Statutory Guidance

| F.S.S. | Action |
|--|--|
| Title XI, Chapter 129, Section 129.01(1) | A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1). |
| Section 129.03(1) | Property Appraiser certification by July 1, pursuant to s. 200.065. |
| Section 129.03(2) | On or before June 1 of each year, the sheriff, the clerk of the circuit court and county comptroller, the tax collector subject to a resolution entered into pursuant to s. 145.022(1), and the supervisor of elections shall each submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year. |
| Section 129.03(3) | The county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the next fiscal year, shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year. |
| Section 129.03(3)(a) | The board of county commissioners shall receive and examine the tentative budget for each fund and, subject to the notice and hearing requirements of s. 200.065, shall require such changes to be made as it deems necessary, provided the budget remains in balance. |
| Section 129.03(3)(b) | The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county, or by posting at the courthouse door if there is no such newspaper, and the advertisement must appear adjacent to the advertisement required pursuant to s. 200.065. |
| Section 129.03(3)(c) | The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. |
| Section 195.087(1)(a) | On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser s office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request, as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. |
| Section 195.087(1)(b) | The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d). |
| Section 195.087(2) | On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector s office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. |
| Section 196.151 | Between March 1 and July 1 each year, the Property Appraiser shall either approve exemption requests or deny and immediately notify applicants. |
| Section 193.023 | The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year. |
| Section 200.065(1) | Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. |
| Section 200.065(2)(a) | Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. |
| Section 200.011(1) | The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates to be levied for each fund respectively, together with the rates certified to be levied by the board of county commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the board of county commissioners is required by law to levy taxes. |
| Section 200.065(2)(b) | Within 35 days of certification of value each taxing authority shall advise the property appraiser (1) Proposed millage rate (2) Rolled-Back Rate (3) Date, time, and place of public hearings to consider proposed millage rate and tentative Budget. The Property Appraiser must mail notices with the above information from all taxing authorities no later than 55 days after certification. |

PROPOSED BUDGET

| Florida Statute | Action |
|---------------------------|--|
| Section 200.065(2)(c) | Between 65 and 80 days after certification - public hearing to consider proposed millage rate and tentative budget. During hearing (1) Amend the tentative budget as deemed appropriate. (2) Adopt the amended tentative budget. (3) Recomputed proposed millage and publicly announce percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate. |
| Section 200.065(2)(d) | Within 15 days of the meeting adopting the tentative budget, (2)(c), the Board will advertise intent to finally adopt a millage rate and budget (as prescribed by 200.065(3)). 2 days not more than 5 days after advertisement, the final hearing will be held. During final hearing (1) Amend adopted tentative budget as deemed appropriate. (2) Adopt a final budget. (3) Publicly announce the rolled-back millage rate, the percentage millage increase, and the millage rate to be levied prior to adoption of the millage levy resolution or ordinance. (4) Adopt a resolution stating millage rate and percent, if any, by which the millage rate exceeds the rolled-back rate. (5) Numbers (2) and (4) require separate motions The millage rate set by the final hearing shall in no event be higher than that set at the tentative hearing. If the rate set at the tentative hearing is higher than that certified to the Appraiser, (2)(b), first-class mail notices must be sent to each taxpayer. |
| Section 200.065(2)(c-e) | During hearings (1) Discuss: (a) Percentage increase in millage over rolled-back rate and the specific purposes for which ad valorem tax revenue are being increased. (b) Explain reasons for proposed increase over the rolled-back rate. (2) Millage rates at these hearings will be adopted prior to adopting budgets. (3) Hearings will be held after 5:00 p.m. on weekdays, or on Saturdays. |
| Section 200.065(4) | Board will certify by resolution to the Property Appraiser what actions were taken in the final hearing. |
| Section 200.065 & 200.068 | BCC will complete and furnish to the Department of Revenue within 30 days of the final hearing a completed millage process package. Millage Process package includes: (1) Copy of resolution (2) Copy of certification of value showing rolled-back rate millage and proposed millage rates. (3) Copy of advertisement pursuant to 200.065(3) |
| Section 194.032(1)(a) | The Value Adjustment Board appointed under the provisions of Section 194.015 will convene between 30 and 60 days after mailing of notices of proposed property taxes, to consider petitions for deceased assessments and denied exemptions. |





MILLAGE RATES

PROPOSED BUDGET / OKALOOSA COUNTY

PROPOSED BUDGET

Millage Rates

| | | |
|---|-------------------|------------|
| County-Wide Gross Taxable Value | \$ 28,981,377,498 | |
| Unincorporated MSTU Gross Taxable Value | \$ 13,208,258,188 | |
| Current Millage Rate | \$ 3.8308 | per \$1000 |
| Proposed Millage Rate | \$ 3.8308 | per \$1000 |
| Rolled-Back Rate (County-Wide) | \$ 3.6324 | per \$1000 |
| Rolled-Back Rate (Aggregate) | \$ 3.7683 | per \$1000 |
| Prior Year Maximum Millage Limitation | \$ 5.4786 | 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

| FUND | MILLAGE | | TAXES @ 95% |
|---------------------------|---------|------------|----------------|
| General | 3.6629 | per \$1000 | \$ 100,849,151 |
| County Public Health Unit | 0.0239 | | \$ 657,827 |
| Capital Outlay | 0.1440 | | \$ 3,963,790 |
| Total County-Wide Millage | 3.8308 | per \$1000 | |
| Total County-Wide Taxes | | | \$ 105,470,768 |

Non County-Wide

| | | | |
|---|--------|------------|----------------|
| Unincorporated Municipal Service Taxing Unit (MSTU) | 0.1800 | per \$1000 | \$ 2,258,612 |
| County Transportation Trust Fund | 0.1190 | | \$ 1,493,194 |
| Total MSTU Millage | 0.2990 | | |
| Total MSTU Taxes | | | 3,751,806 |
| Aggregate Millage Rate | 3.9671 | per \$1000 | |
| Total County & Non County-Wide Taxes | | | \$ 109,222,574 |

Prior Year Millage Rates

| Fund | MILLAGE | | TAXES @ 95% |
|---|-----------|------------|----------------|
| General | \$ 3.6649 | per \$1000 | \$ 93,900,087 |
| County Public Health Unit | \$ 0.0256 | | \$ 656,827 |
| Capital Outlay | \$ 0.1403 | | \$ 3,595,000 |
| Totals - Prior Year | \$ 3.8308 | per \$1000 | \$ 98,151,914 |
| County Transportation Trust Fund | 0.1190 | | \$ 1,400,369 |
| Unincorporated Municipal Service Taxing Unit (MSTU) | 0.1800 | | \$ 2,118,206 |
| Total MSTU Millage | 0.2990 | | 3,518,575 |
| Total County & Non County-Wide Taxes Prior Year | | | \$ 101,670,489 |

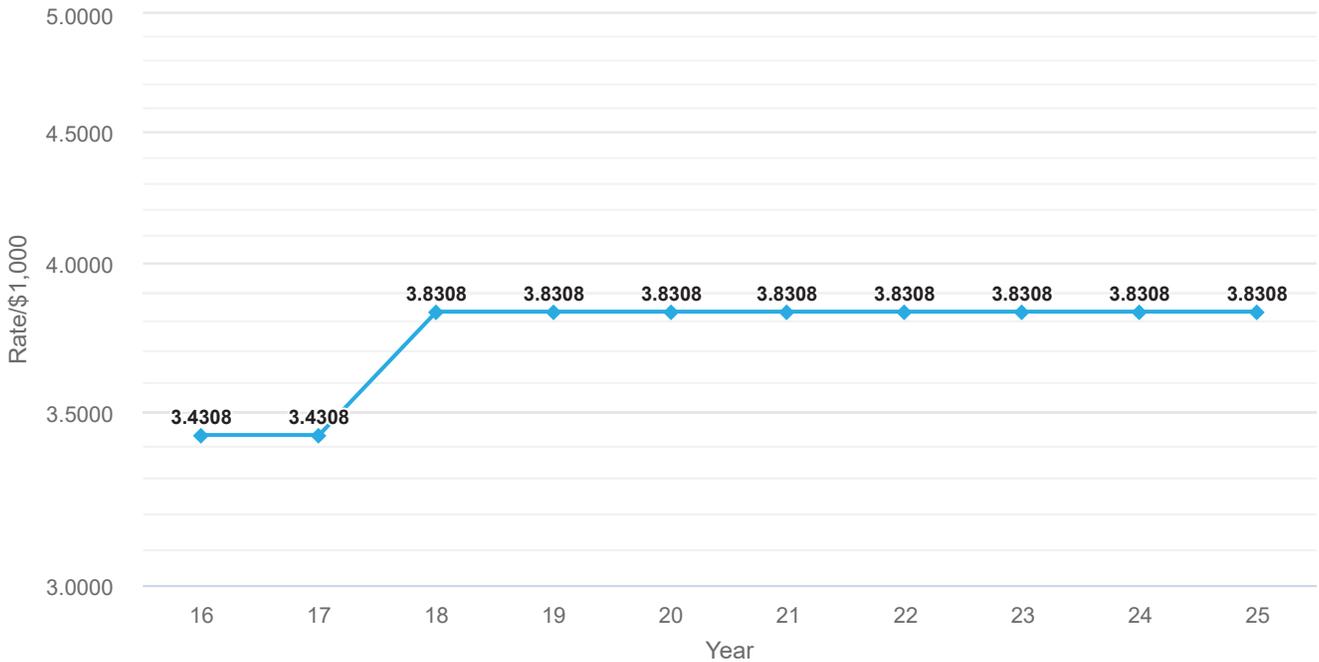
County-Wide Millage - Last Ten Years

| FUND | FY16 | FY17 | FY18 | FY19 | FY20 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | 3.3514 | 3.3849 | 3.7494 | 3.7214 | 3.7244 |
| County Public Health Unit | 0.0462 | 0.0459 | 0.0376 | 0.0353 | 0.0334 |
| Capital Outlay Construction Fund | - | - | 0.0438 | - | 0.0358 |
| Emergency Medical Services Enterprise | 0.0332 | - | - | 0.0741 | 0.0372 |
| Total County-Wide Levy | 3.8308 | 3.4308 | 3.8308 | 3.8308 | 3.8308 |
| Unincorporated MSTU | 0.2990 | 0.2990 | 0.2990 | 0.2990 | 0.2990 |
| Total | 0.2990 | 0.2990 | 0.2990 | 0.2990 | 0.2990 |
| Aggregate Millage Rate | 3.5720 | 3.5715 | 3.9714 | 3.9710 | 3.9704 |

| FUND | FY21 | FY22 | FY23 | FY24 | FY25 |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | 3.7422 | 3.7122 | 3.6394 | 3.6649 | 3.6629 |
| County Public Health Unit | 0.0313 | 0.0296 | 0.0287 | 0.0256 | 0.0239 |
| Capital Outlay Construction Fund | 0.0573 | 0.0890 | 0.1626 | 0.1403 | 0.1440 |
| Total County-Wide Levy | 3.8308 | 3.8308 | 3.8308 | 3.8308 | 3.8308 |
| County Transportation Trust Fund | 0.1190 | 0.1119 | 0.1119 | 0.1190 | 0.1190 |
| Unincorporated MSTU | 0.1800 | 0.1871 | 0.1871 | 0.1800 | 0.1800 |
| Total | 0.2990 | 0.2990 | 0.2990 | 0.2990 | 0.2990 |
| Aggregate Millage Rate | 3.9708 | 3.9704 | 3.9704 | 3.9681 | 3.9671 |

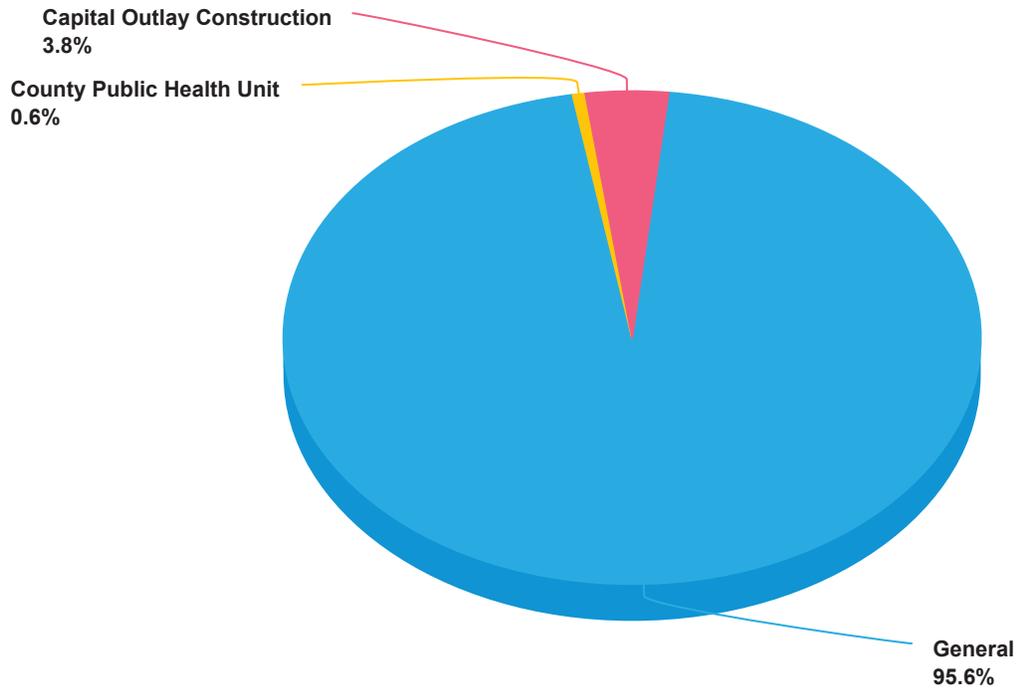
County-Wide Millage

Last Ten Years



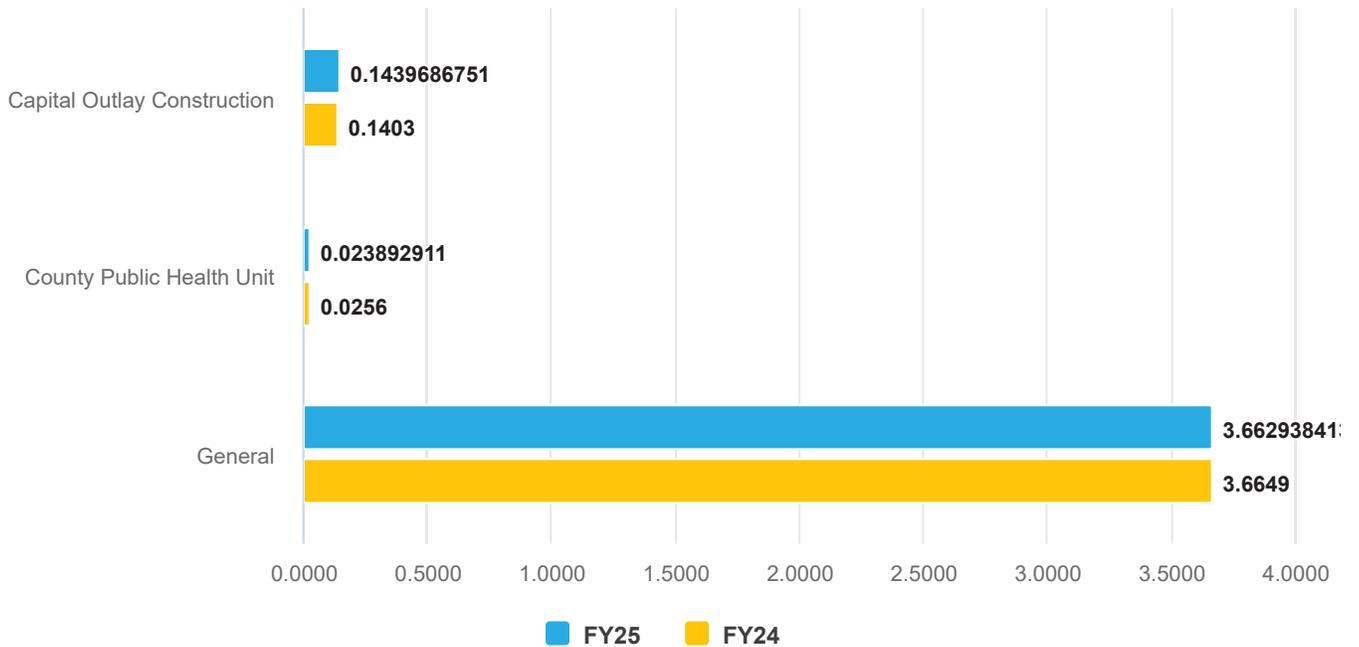
Millage Percentage by Fund

Fiscal Year 2025



Millage Comparison

FY24 vs. FY25



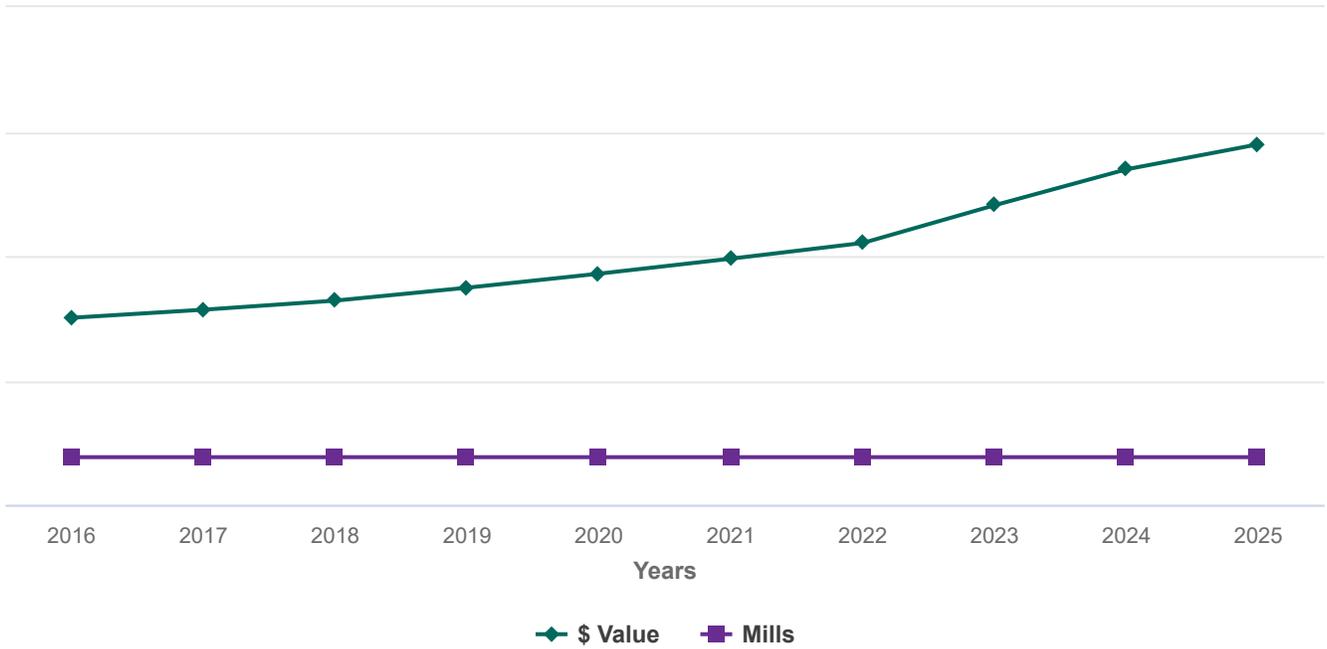
Property Value - Last Ten Years

| <u>Year</u> | <u>Final Valuation</u> | <u>Millage</u> | | <u>Taxes</u> | <u>Total Budget</u> |
|-------------|------------------------|----------------|-----|----------------|---------------------|
| 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) | \$ 77,418,064 | \$ 511,309,215 |
| 2023 | \$ 24,083,857,768 | 3.8308 | (3) | \$ 87,647,420 | \$ 561,367,758 |
| 2024 | \$ 26,970,294,528 | 3.8308 | (3) | \$ 98,151,914 | \$ 626,413,568 |
| 2025 | \$ 28,981,377,498 | 3.8308 | (3) | \$ 105,470,768 | \$ 645,752,980 |

- (1) Taxes at 96.0%
- (2) Taxes at 96.5%
- (3) Taxes at 95.0%

Trend Comparison

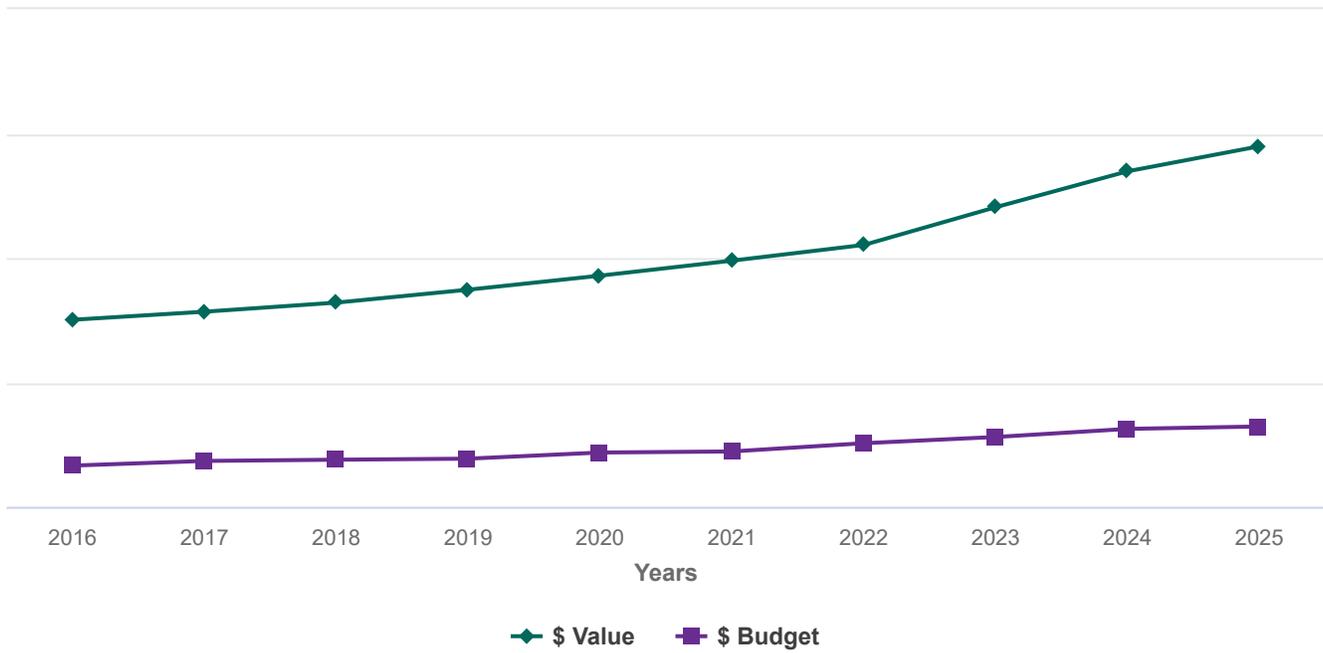
Value vs. Millage



| Year | Value | Mills |
|------|---------|--------|
| 2016 | 15.0351 | 3.4308 |
| 2017 | 15.6829 | 3.4308 |
| 2018 | 16.4138 | 3.8308 |
| 2019 | 17.4536 | 3.8308 |
| 2020 | 18.5816 | 3.8308 |
| 2021 | 19.7871 | 3.8308 |
| 2022 | 21.0514 | 3.8308 |
| 2023 | 24.0839 | 3.8308 |
| 2024 | 26.9703 | 3.8308 |
| 2025 | 28.9814 | 3.8308 |

Trend Comparison

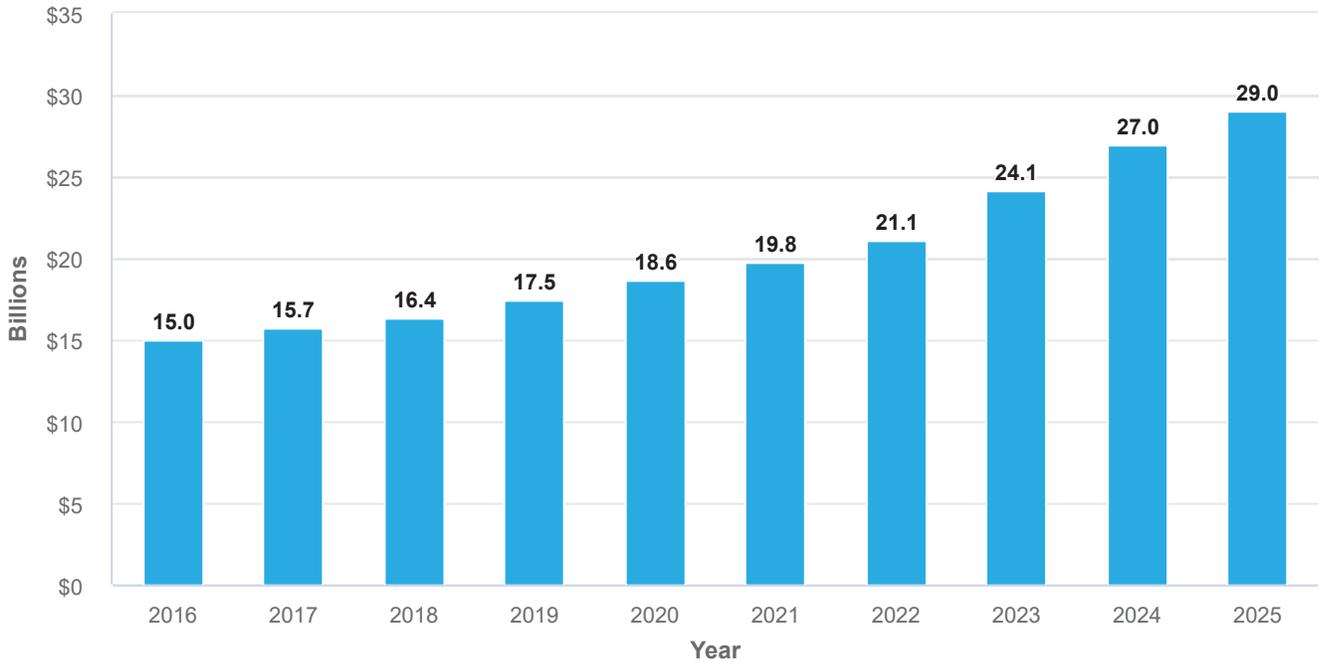
Value vs. Budget



| Year | Value | Budget |
|------|---------|--------|
| 2016 | 15.0351 | 3.3133 |
| 2017 | 15.6829 | 3.6880 |
| 2018 | 16.4138 | 3.7872 |
| 2019 | 17.4536 | 3.8700 |
| 2020 | 18.5816 | 4.3636 |
| 2021 | 19.7871 | 4.4514 |
| 2022 | 21.0514 | 5.1131 |
| 2023 | 24.0839 | 5.6136 |
| 2024 | 26.9703 | 6.2641 |
| 2025 | 28.9814 | 6.4575 |

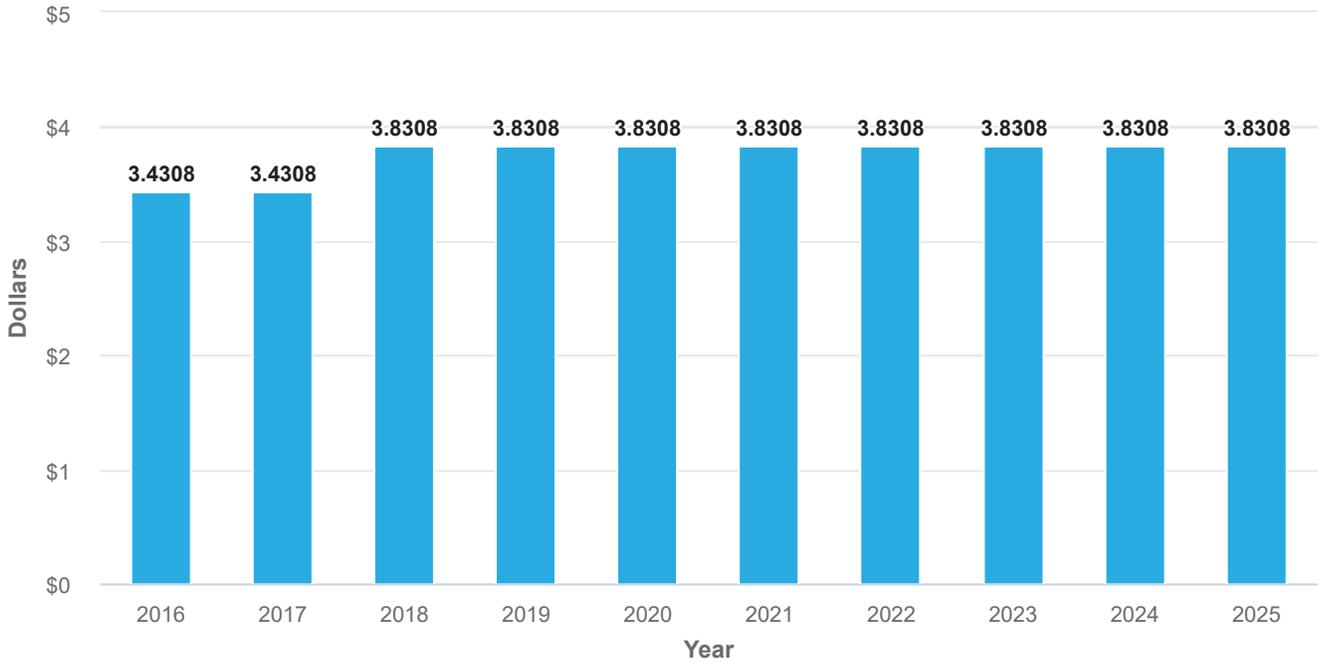
Property Valuation

Last Ten Years



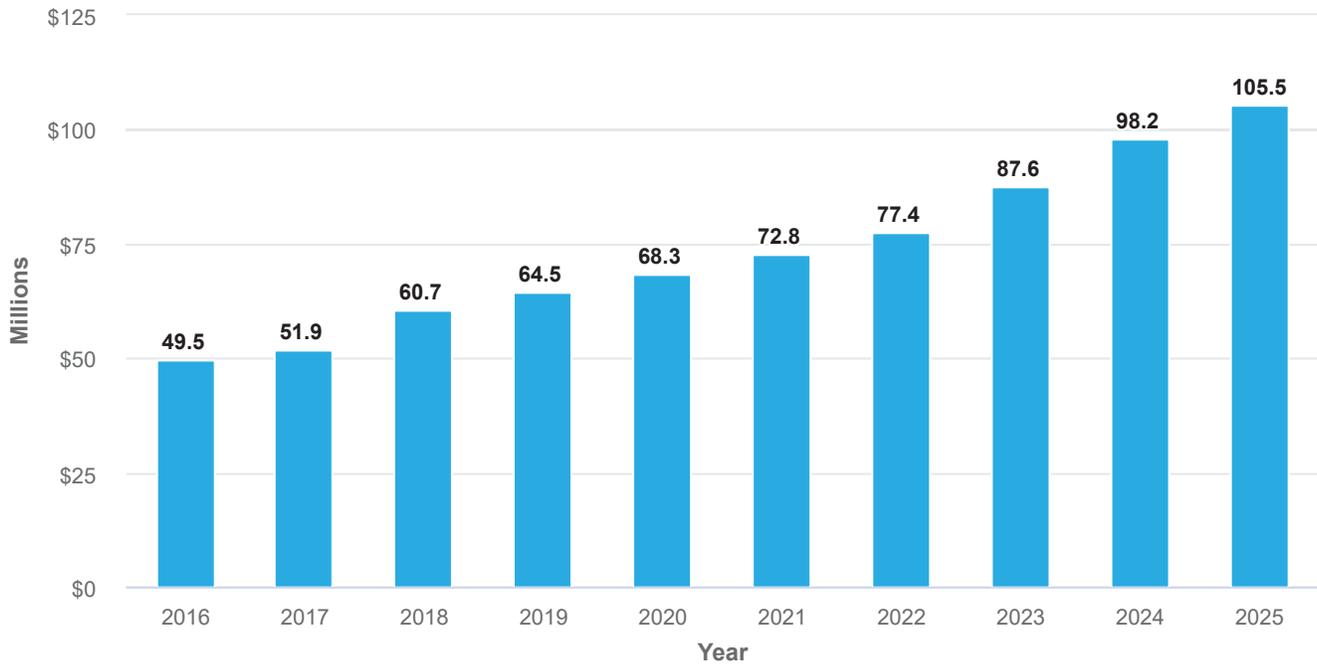
Millage Rate

Last Ten Years



Property Taxes

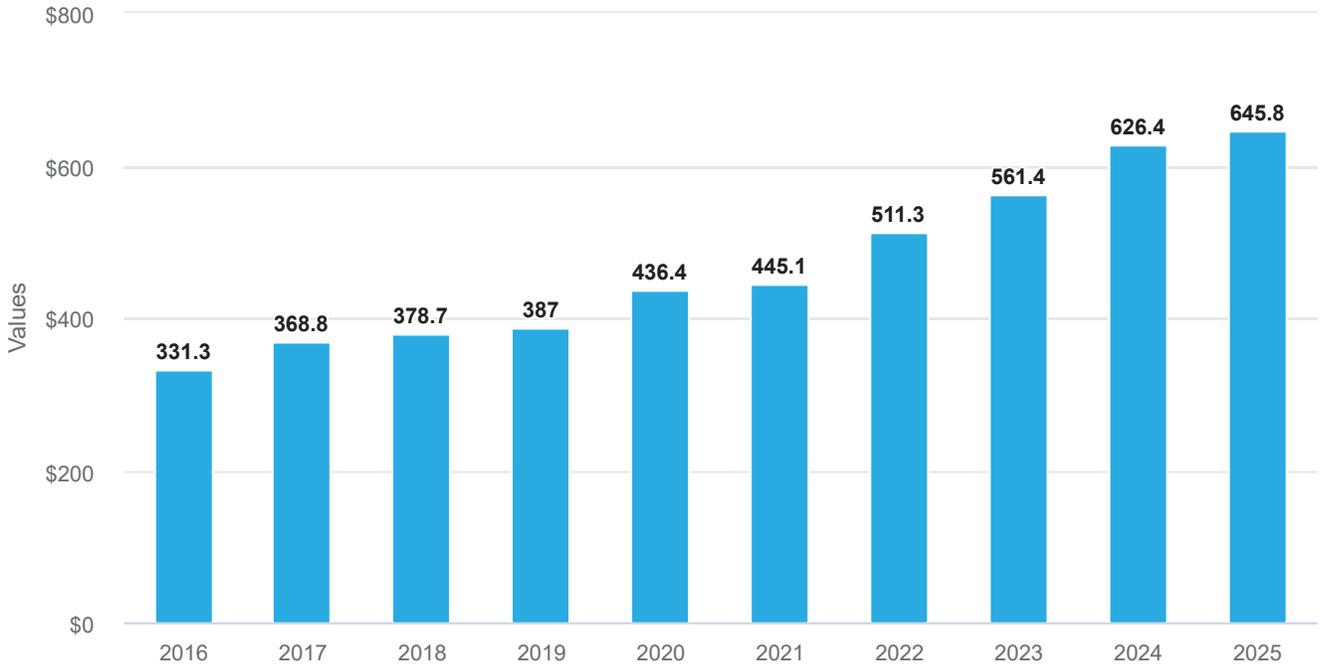
Last Ten Years



| Year | Taxes |
|------|----------------|
| 2016 | \$ 49,519,142 |
| 2017 | \$ 51,921,708 |
| 2018 | \$ 60,677,128 |
| 2019 | \$ 64,520,935 |
| 2020 | \$ 68,335,163 |
| 2021 | \$ 72,768,374 |
| 2022 | \$ 77,418,064 |
| 2023 | \$ 87,647,420 |
| 2024 | \$ 98,151,914 |
| 2025 | \$ 105,470,768 |

Total Budget

Last Ten Years



| Year | Budget |
|------|----------------|
| 2016 | \$ 331,339,247 |
| 2017 | \$ 368,802,073 |
| 2018 | \$ 378,716,046 |
| 2019 | \$ 387,003,866 |
| 2020 | \$ 436,361,042 |
| 2021 | \$ 445,144,280 |
| 2022 | \$ 511,309,215 |
| 2023 | \$ 561,367,758 |
| 2024 | \$ 626,413,568 |
| 2025 | \$ 645,752,980 |



HUMAN RESOURCES SUMMARY

PROPOSED BUDGET / OKALOOSA COUNTY

Human Resources Summary

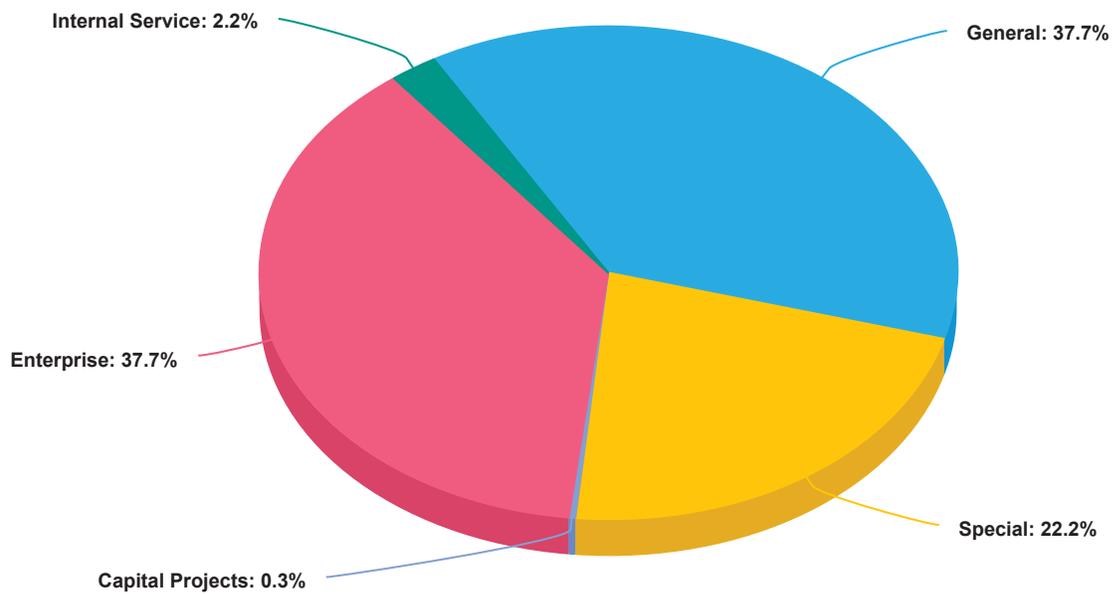
| Fund | Title | FY22 | FY23 | FY24 | FY25 | +/- |
|------|----------------------------------|------|------|------|------|-----|
| 001 | Board of County Commissioners | 8 | 10 | 10 | 10 | - |
| | County Administrator | 7 | 8 | 8 | 8 | - |
| | Purchasing | 8 | 8 | 8 | 8 | - |
| | Human Resources | 10 | 11 | 11 | 11 | - |
| | Office of Management & Budget | 2 | 3 | 3 | 3 | - |
| | Growth Management | 13 | 14 | 16 | 16 | - |
| | Information Technology | 31 | 36 | 38 | 41 | 3 |
| | Facility Maintenance | 54 | 57 | 57 | 62 | 5 |
| | Emergency Management | 4 | 4 | 4 | 4 | - |
| | Code Enforcement | 7 | 7 | 7 | 7 | - |
| | Beach Safety | 28 | 28 | 28 | 28 | - |
| | Beach Park Ranger | - | 2 | 2 | 2 | - |
| | Corrections | 138 | 138 | 141 | 148 | 7 |
| | Agriculture Extension | 10 | 10 | 10 | 10 | - |
| | Grants Administration | 4 | 4 | 4 | 5 | 1 |
| | Community Transit | 9 | 9 | 9 | 9 | - |
| | Veterans Services | 4 | 4 | 4 | 4 | - |
| | Mosquito Control | 9 | 9 | 9 | 10 | 1 |
| | Library Cooperative | 1 | 1 | 1 | 2 | 1 |
| | Tourist District Parks | 9 | 10 | 11 | 11 | - |
| | Pretrial Services | 7 | 7 | 7 | 7 | - |
| | Drug Court/Mental Health - Grant | 4 | 4 | 4 | 4 | - |
| | FDLIS Cooperative - Grant | 1 | 1 | 1 | - | (1) |
| | General Fund | 368 | 385 | 393 | 410 | 17 |
| 101 | Engineering & Administration | 22 | 22 | 24 | 24 | - |
| | Road Maintenance | 53 | 60 | 60 | 63 | 3 |
| | Traffic Signal Maintenance | 6 | 6 | 6 | 6 | - |
| | Stormwater Management | 11 | 11 | 11 | 11 | - |
| | Road Construction | 26 | 26 | 26 | 26 | - |
| | Traffic Planner - Grant | 2 | 2 | 2 | 2 | - |
| 104 | 5th TDT-Tourism Promotion | 24 | 23 | 29 | 37 | 8 |
| | 3rd TDT-C.C. Administration | 27 | 26 | 30 | 28 | (2) |
| | 1st TDT-Beaches & Parks | 2 | - | - | - | - |
| | Tourism Venues | - | - | 1 | 5 | 4 |
| 115 | Unincorporated County Parks | 20 | 22 | 23 | 26 | 3 |
| 119 | Prisoner Benefit | 4 | 4 | 5 | 5 | - |
| 120 | Judicial Innovations | 3 | 3 | 3 | 3 | - |
| | Law Library | 1 | 1 | 1 | 1 | - |
| | Teen Court | 2 | 2 | 2 | 2 | - |
| 124 | Choctaw Bay Estuary | 1 | 1 | 2 | 2 | - |
| | TGC Coctaw Program | 1 | 1 | - | - | - |
| | Special Revenue Funds | 205 | 210 | 225 | 241 | 16 |
| 303 | Infrastructure Surtax Fund | 2 | 3 | 3 | 3 | - |
| | Capital Project Funds | 2 | 3 | 3 | 3 | - |
| 411 | Water & Sewer-Operating | 142 | 148 | 152 | 157 | 5 |
| 421 | Airport Administration | 13 | 13 | 13 | 13 | - |
| | Airport-Operating | 22 | 22 | 22 | 22 | - |
| | Airport Operation Center | 14 | 14 | 14 | 14 | - |
| 430 | Solid Waste | 17 | 17 | 17 | 17 | - |
| 441 | Inspection | 22 | 23 | 25 | 26 | 1 |

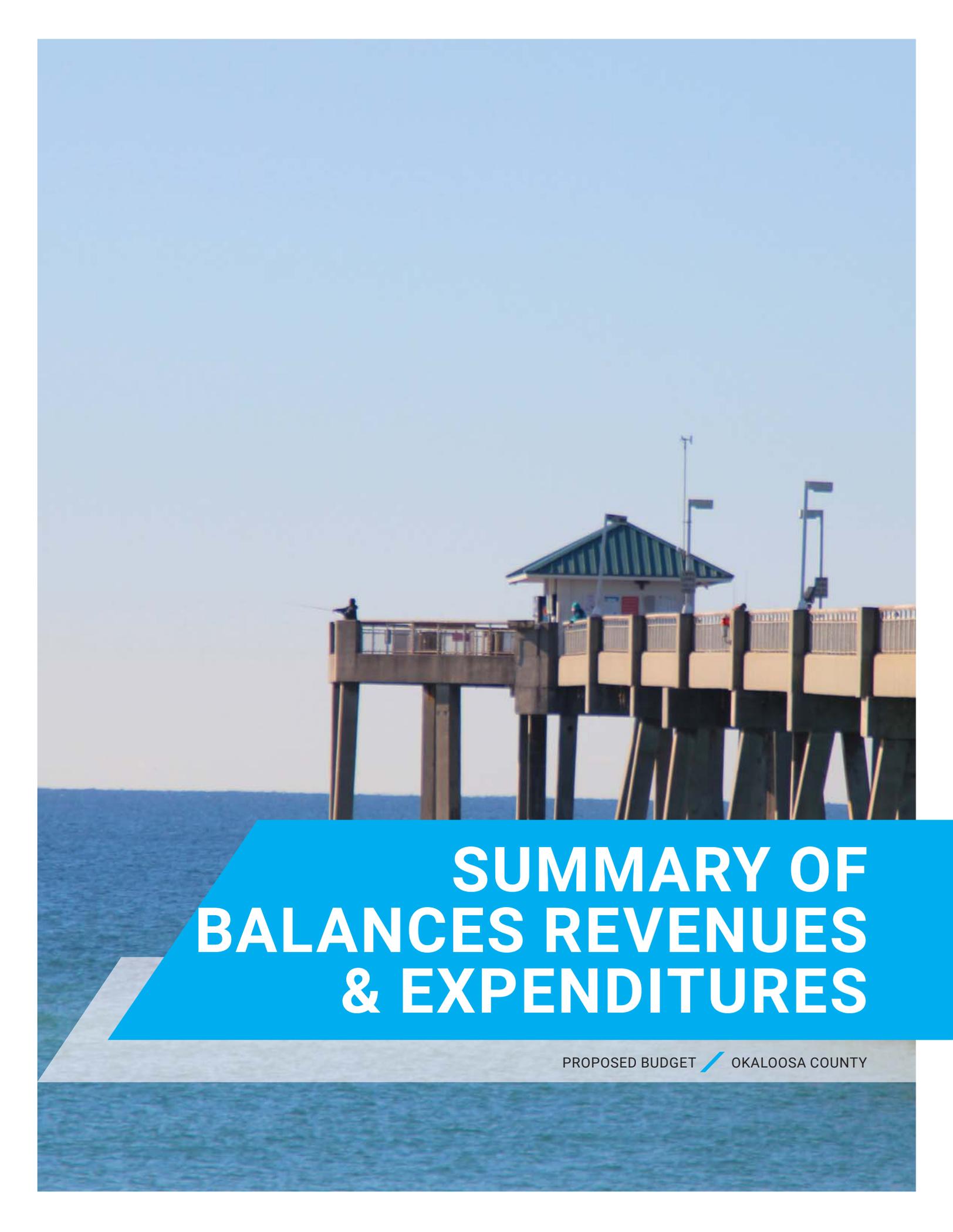
Human Resources Summary

| Fund | Title | FY22 | FY23 | FY24 | FY25 | +/- |
|--------------------|----------------------------|------------|--------------|--------------|--------------|-----------|
| 450 | Emergency Medical Services | 157 | 157 | 157 | 161 | 4 |
| | Enterprise Funds | 387 | 394 | 400 | 410 | 10 |
| 501 | Risk Management | 6 | 6 | 6 | 6 | - |
| 502 | Fleet Operations | 20 | 19 | 19 | 18 | (1) |
| | Internal Service Funds | 26 | 25 | 25 | 24 | (1) |
| GRAND TOTAL | | 988 | 1,017 | 1,046 | 1,088 | 42 |

| | FY22 | FY23 | FY24 | FY25 | +/- |
|-------------------|------------|--------------|--------------|--------------|-----------|
| Elected Officials | 5 | 5 | 5 | 5 | - |
| Full-time | 887 | 920 | 948 | 990 | 42 |
| Part-time | 11 | 11 | 12 | 12 | - |
| Relief | 85 | 81 | 81 | 81 | - |
| Total | 988 | 1,017 | 1,046 | 1,088 | 42 |

Positions by Major Fund





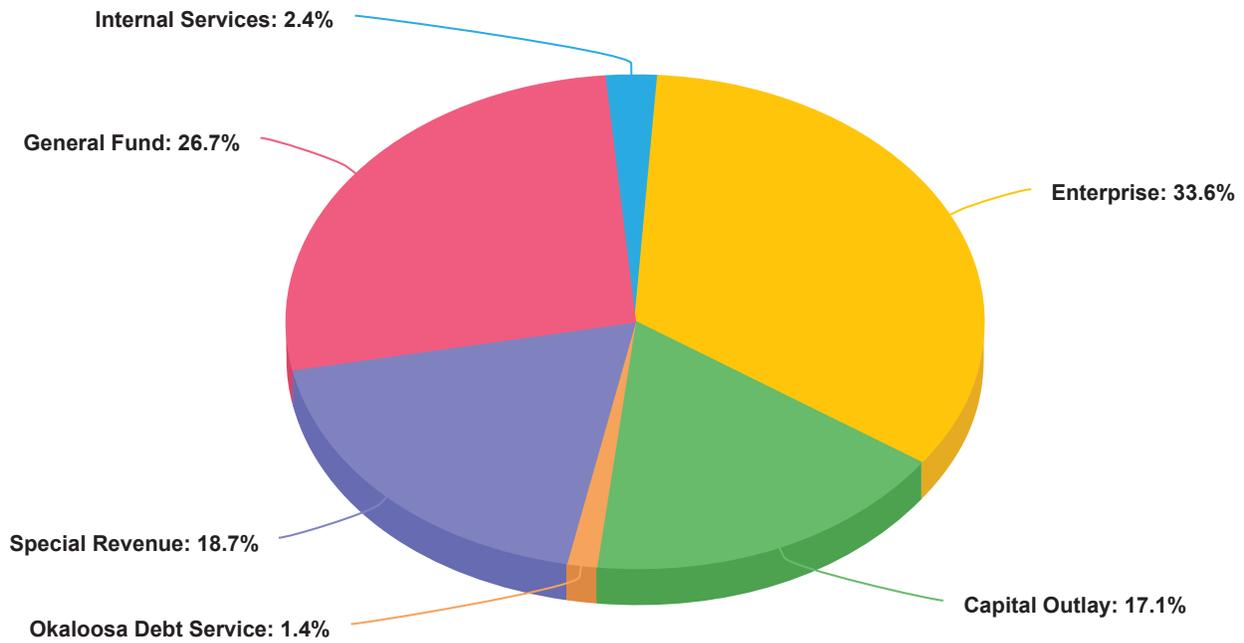
SUMMARY OF BALANCES REVENUES & EXPENDITURES

PROPOSED BUDGET / OKALOOSA COUNTY

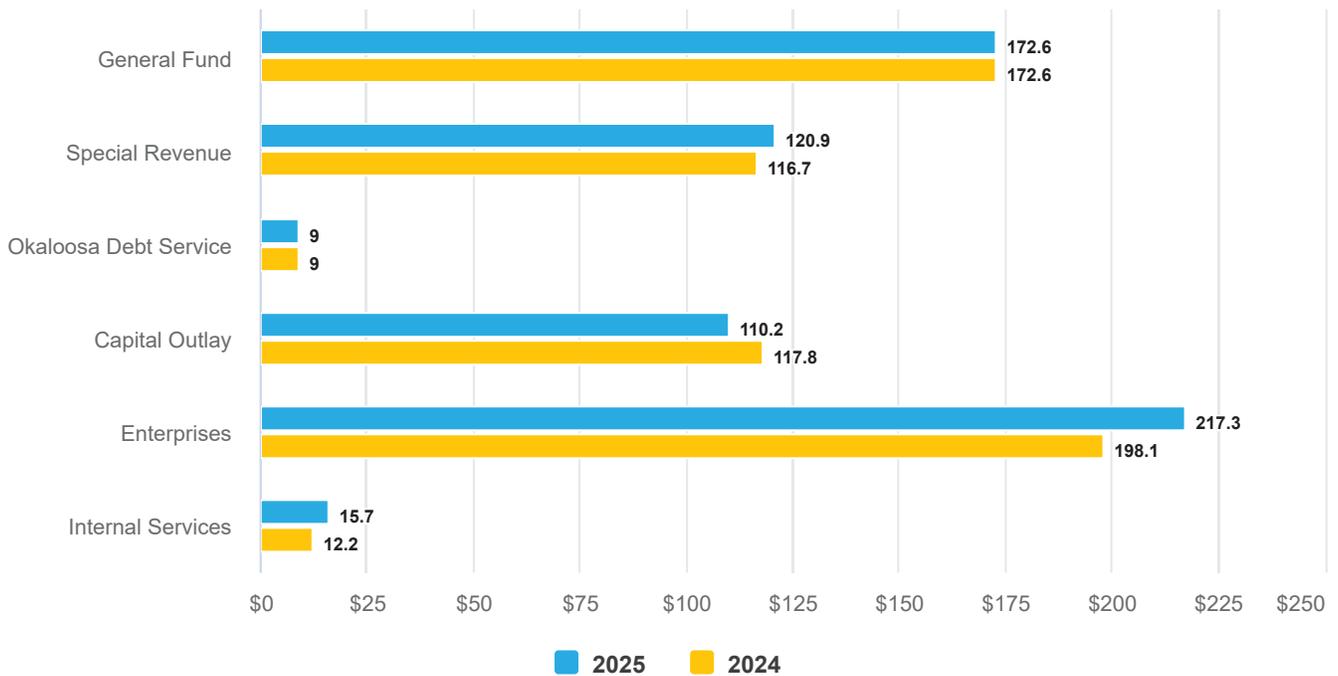
Summary of Balances Revenues and Expenditures

| Fund | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|-------|---|------------------|------------------|------------------|-----------------|----------------|
| 001 | General Fund | \$ 156,209,480 | \$ 172,595,020 | \$ 172,564,371 | \$ (30,649) | (0.0%) |
| 101 | County Transportation Trust Fund | \$ 16,272,386 | \$ 17,511,399 | \$ 18,223,510 | \$ 712,111 | 4.1% |
| 104 | Tourist Development Fund | \$ 81,009,407 | \$ 82,175,521 | \$ 86,694,934 | \$ 4,519,413 | 5.5% |
| 105 | Natural Disaster Fund | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 0.00 | (0.00%) |
| 106 | Local Housing Assistance Trust Fund | \$ 352,147 | \$ 424,909 | \$ 368,484 | \$ (56,425) | (13.3%) |
| 108 | E-911 Operations Fund | \$ 1,531,875 | \$ 1,809,896 | \$ 1,331,337 | \$ (478,559) | (26.4%) |
| 109 | Radio Communications Fund | \$ 424,309 | \$ 363,254 | \$ 200,174 | \$ (163,080) | (44.9%) |
| 110 | Law Enforcement Trust Fund | \$ 170,385 | \$ 159,873 | \$ 106,950 | \$ (52,923) | (33.1%) |
| 111 | Police Academy Fund | \$ 131,039 | \$ 150,687 | \$ 124,461 | \$ (26,226) | (17.4%) |
| 112 | County Public Health Fund | \$ 661,827 | \$ 661,827 | \$ 661,827 | \$ 0.00 | (0.00%) |
| 113 | M.S.B.U. Fund | \$ 1,287,914 | \$ 1,280,408 | \$ 1,238,928 | \$ (41,480) | (3.2%) |
| 115 | Unincorporated County Parks Fund | \$ 5,145,538 | \$ 4,737,327 | \$ 5,412,352 | \$ 675,025 | 14.2% |
| 119 | Prisoner Benefit Fund | \$ 2,136,767 | \$ 2,342,651 | \$ 2,359,890 | \$ 17,239 | 0.7% |
| 120 | Additional Court Cost Fund | \$ 1,946,274 | \$ 2,243,343 | \$ 2,115,606 | \$ (127,737) | (5.7%) |
| 121 | Drug Abuse Trust Fund | \$ 124,947 | \$ 134,894 | \$ 137,741 | \$ 2,847 | 2.1% |
| 122 | Domestic Violence Trust Fund | \$ 32,123 | \$ 32,123 | \$ 33,440 | \$ 1,317 | 4.10% |
| 123 | Traffic Education Fund | \$ 239,159 | \$ 263,653 | \$ 104,731 | \$ (158,922) | (60.3%) |
| 124 | Choctaw Bay Estuary | \$ 203,049 | \$ 198,275 | \$ 225,180 | \$ 26,905 | 13.6% |
| 125 | Fiber Optic Cable Fund | \$ 2,238,366 | \$ 2,204,059 | \$ 1,541,143 | \$ (662,916) | (30.1%) |
| 201 | Okaloosa Debt Service Fund | \$ 8,895,240 | \$ 9,019,297 | \$ 9,013,674 | \$ (5,623) | (0.1%) |
| 301 | Capital Outlay Construction Trust Fund | \$ 8,639,935 | \$ 31,356,490 | \$ 25,318,132 | \$ (6,038,358) | (19.3%) |
| 302 | Road/Bridge Construction Fund | \$ 41,876,941 | \$ 22,162,722 | \$ 20,284,792 | \$ (1,877,930) | (8.5%) |
| 303 | Infrastructure Surtax Fund | \$ 51,002,635 | \$ 64,299,151 | \$ 64,604,134 | \$ 304,983 | 0.5% |
| 411 | Water & Sewer Enterprise Fund | \$ 79,238,600 | \$ 88,574,594 | \$ 91,989,321 | \$ 3,414,727 | 3.9% |
| 421 | Airport Enterprise Fund | \$ 51,092,512 | \$ 63,377,926 | \$ 74,738,234 | \$ 11,360,308 | 17.9% |
| 430 | Solid Waste Enterprise Fund | \$ 17,435,978 | \$ 23,664,190 | \$ 25,773,580 | \$ 2,109,390 | 8.9% |
| 441 | Inspection Enterprise Fund | \$ 6,361,887 | \$ 7,091,729 | \$ 8,276,340 | \$ 1,184,611 | 16.7% |
| 450 | Emergency Medical Service Enterprise Fund | \$ 14,803,085 | \$ 15,373,423 | \$ 16,513,402 | \$ 1,139,979 | 7.4% |
| 501 | Self Insurance Fund | \$ 5,777,588 | \$ 6,071,141 | \$ 9,244,777 | \$ 3,173,636 | 52.3% |
| 502 | Garage Services Fund | \$ 6,076,365 | \$ 6,083,786 | \$ 6,501,535 | \$ 417,749 | 6.9% |
| TOTAL | | \$ 561,367,758 | \$ 626,413,568 | \$ 645,752,980 | \$ 19,339,412 | 3.1% |

Budget by Major Funds



FY24 vs. FY25 Total Budget







REVENUE DEPARTMENT BUDGETS

PROPOSED BUDGET / OKALOOSA COUNTY

Revenue Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|----------|-------------------------------------|------------------|------------------|------------------|-----------------|----------------|
| 001 | 0100R | General Revenue | \$ 146,920,848 | \$ 164,115,400 | \$ 163,147,048 | \$ (968,352) | (0.6%) |
| | 0103R | Purchasing | \$ 65,010 | \$ 35,000 | \$ 50,000 | \$ 15,000 | 42.9% |
| | 0108R | Planning | \$ 67,050 | \$ 89,530 | \$ 108,100 | \$ 18,570 | 20.7% |
| | 0111R | Information Systems | \$ 128,629 | \$ 128,629 | \$ 138,029 | \$ 9,400 | 7.3% |
| | 0112R | Facilities Maintenance | \$ 35,750 | \$ 35,400 | \$ 45,300 | \$ 9,900 | 28.0% |
| | 0124R | Code Enforcement | \$ 71,000 | \$ 53,000 | \$ 109,865 | \$ 56,865 | 107.3% |
| | 0125R | Beach Safety | \$ 698,300 | \$ 1,068,490 | \$ 820,613 | \$ (247,877) | (23.2%) |
| | 0126R | Corrections | \$ 765,460 | \$ 695,450 | \$ 696,950 | \$ 1,500 | 0.2% |
| | 0127R | Medical Examiner | \$ 40,000 | \$ 45,000 | \$ 45,000 | \$ 0.00 | 0.0% |
| | 0130R | Agriculture Extension | \$ 100 | \$ 100 | \$ 100 | \$ 0.00 | 0.0% |
| | 0170R | County Parks | \$ 87,800 | \$ 106,000 | \$ 95,100 | \$ (10,900) | (10.3%) |
| | 0175R | Tourist District Parks | \$ 1,868,930 | \$ 1,978,555 | \$ 2,418,907 | \$ 440,352 | 22.3% |
| | 0183R | Sheriff | \$ 5,203,028 | \$ 3,928,210 | \$ 4,859,359 | \$ 931,149 | 23.7% |
| | 0610R | Pretrial Services | \$ 16,000 | \$ 21,000 | \$ 30,000 | \$ 9,000 | 42.9% |
| | 701291R | FDCF MH & DCCM | \$ 210,800 | \$ 228,667 | \$ 0.00 | \$ (228,667) | (100.0%) |
| | 701971RO | 19-ST-45 | \$ 60,168 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 702071RO | 20-ST-45 | \$ 0.00 | \$ 66,589 | \$ 0.00 | \$ (66,589) | (100.0%) |
| | | TOTAL | \$ 156,209,480 | \$ 172,595,020 | \$ 172,564,371 | \$ (30,649) | (0.0%) |
| 101 | 1001R | Engineering & Administration | \$ 2,607,323 | \$ 2,782,878 | \$ 2,820,459 | \$ 37,581 | 1.4% |
| | 1002R | Road Maintenance | \$ 6,321,913 | \$ 6,753,257 | \$ 7,754,725 | \$ 1,001,468 | 14.8% |
| | 1003R | Traffic Signal Maintenance | \$ 1,570,970 | \$ 1,534,334 | \$ 1,582,335 | \$ 48,001 | 3.1% |
| | 1004R | Stormwater Management | \$ 2,675,084 | \$ 3,053,662 | \$ 3,073,188 | \$ 19,526 | 0.6% |
| | 1005R | Road Construction | \$ 2,894,112 | \$ 3,181,982 | \$ 2,740,349 | \$ (441,633) | (13.9%) |
| | 712040R | DOT Traffic Signalization (20) | \$ 202,984 | \$ 205,286 | \$ 28,401 | \$ (176,885) | (86.2%) |
| | 712440R | FDOT Comp Traffic Signal (O) | \$ 0.00 | \$ 0.00 | \$ 224,053 | \$ 224,053 | 0.0% |
| | | TOTAL | \$ 16,272,386 | \$ 17,511,399 | \$ 18,223,510 | \$ 712,111 | 4.1% |
| 104 | 1151R | 5th TDT | \$ 1,493,800 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1152R | 2nd TDT | \$ 4,008,500 | \$ 3,964,228 | \$ 3,964,228 | \$ 0.00 | 0.0% |
| | 1172R | 3rd TDT - Promotios | \$ 254,802 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1173R | 3rd TDT | \$ 4,214,172 | \$ 3,552,410 | \$ 3,704,210 | \$ 151,800 | 4.3% |
| | 1175R | 1st TDT | \$ 38,845,543 | \$ 26,225,786 | \$ 18,481,959 | \$ (7,743,827) | (29.5%) |
| | 1179R | 4th TDT | \$ 1,052,300 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1410R | Okaloosa County Tourism | \$ 25,487,100 | \$ 42,304,500 | \$ 50,418,120 | \$ 8,113,620 | 19.2% |
| | 1411R | City of Cinco Bayou | \$ 113,065 | \$ 213,371 | \$ 133,694 | \$ (79,677) | (37.3%) |
| | 1412R | City of Crestview | \$ 650,115 | \$ 802,414 | \$ 1,179,328 | \$ 376,914 | 47.0% |
| | 1413R | City of Destin | \$ 2,741,795 | \$ 2,266,829 | \$ 4,743,361 | \$ 2,476,532 | 109.3% |
| | 1414R | City of Ft Walton Beach | \$ 1,017,575 | \$ 963,822 | \$ 2,043,602 | \$ 1,079,780 | 112.0% |
| | 1415R | City of Laurel Hill | \$ 56,530 | \$ 74,203 | \$ 160,897 | \$ 86,694 | 116.8% |
| | 1416R | City of Mary Esther | \$ 282,660 | \$ 533,749 | \$ 319,813 | \$ (213,936) | (40.1%) |
| | 1417R | City of Niceville | \$ 565,320 | \$ 917,187 | \$ 818,459 | \$ (98,728) | (10.8%) |
| | 1418R | City of Shalimar | \$ 84,800 | \$ 90,147 | \$ 169,979 | \$ 79,832 | 88.6% |
| | 1419R | City of Valparaiso | \$ 141,330 | \$ 266,875 | \$ 397,184 | \$ 130,309 | 48.8% |
| | 1420R | Tourism Venues | \$ 0.00 | \$ 0.00 | \$ 160,100 | \$ 160,100 | 0.0% |
| | | TOTAL | \$ 81,009,407 | \$ 82,175,521 | \$ 86,694,934 | \$ 4,519,413 | 5.5% |
| 105 | 1200R | Natural Disaster | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 0.00 | 0.0% |
| 106 | 1351R | Local Housing Assistance Trust Fund | \$ 352,147 | \$ 360,672 | \$ 368,484 | \$ 7,812 | 2.2% |

Revenue Department Budgets

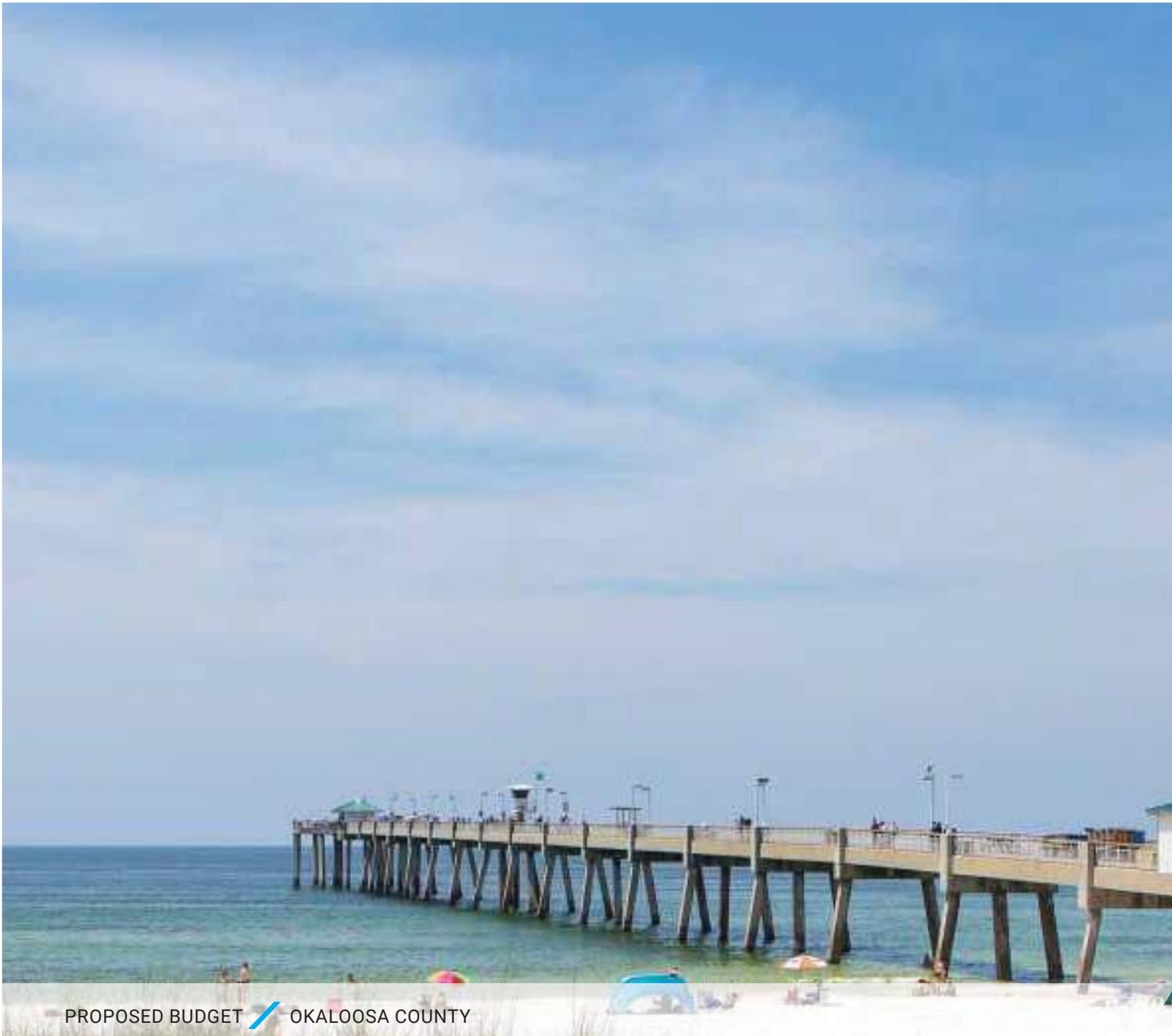
| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|--------|---------------------------------|------------------|------------------|------------------|-----------------|----------------|
| | 70050R | FDEO N.S. Program | \$ 0.00 | \$ 64,237 | \$ 0.00 | \$ (64,237) | (100.0%) |
| | | TOTAL | \$ 352,147 | \$ 424,909 | \$ 368,484 | \$ (56,425) | (13.3%) |
| 108 | 1401R | 9-1-1 Coordinator | \$ 1,531,875 | \$ 1,809,896 | \$ 1,331,337 | \$ (478,559) | (26.4%) |
| | | TOTAL | \$ 1,531,875 | \$ 1,809,896 | \$ 1,331,337 | \$ (478,559) | (26.4%) |
| 109 | 1021R | Radio Communications Program | \$ 424,309 | \$ 363,254 | \$ 200,174 | \$ (163,080) | (44.9%) |
| | | TOTAL | \$ 424,309 | \$ 363,254 | \$ 200,174 | \$ (163,080) | (44.9%) |
| 110 | 1022R | Law Enforcement Trust | \$ 170,385 | \$ 159,873 | \$ 106,950 | \$ (52,923) | (33.1%) |
| | | TOTAL | \$ 170,385 | \$ 159,873 | \$ 106,950 | \$ (52,923) | (33.1%) |
| 111 | 1023R | Policy Academy | \$ 131,039 | \$ 150,687 | \$ 124,461 | \$ (26,226) | (17.4%) |
| | | TOTAL | \$ 131,039 | \$ 150,687 | \$ 124,461 | \$ (26,226) | (17.4%) |
| 112 | 1550R | County Health Department | \$ 661,827 | \$ 661,827 | \$ 661,827 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 661,827 | \$ 661,827 | \$ 661,827 | \$ 0.00 | 0.0% |
| 113 | 1600R | Unified MSBU | \$ 171,925 | \$ 191,930 | \$ 187,862 | \$ (4,068) | (2.1%) |
| | 1602R | Island Lights MSBU | \$ 378,368 | \$ 374,663 | \$ 395,887 | \$ 21,224 | 5.7% |
| | 1694R | Pines & Triple Lakes MSBU | \$ 26,822 | \$ 19,652 | \$ 33,476 | \$ 13,824 | 70.3% |
| | 1695R | Bluewater Bay MSTU | \$ 600,858 | \$ 581,900 | \$ 496,273 | \$ (85,627) | (14.7%) |
| | 1697R | Lake Pippin MSTU | \$ 109,941 | \$ 112,263 | \$ 125,430 | \$ 13,167 | 11.7% |
| | | TOTAL | \$ 1,287,914 | \$ 1,280,408 | \$ 1,238,928 | \$ (41,480) | (3.2%) |
| 115 | 1750R | Unincorporated County Parks | \$ 5,145,538 | \$ 4,737,327 | \$ 5,412,352 | \$ 675,025 | 14.2% |
| | | TOTAL | \$ 5,145,538 | \$ 4,737,327 | \$ 5,412,352 | \$ 675,025 | 14.2% |
| 119 | 1024R | Prisoner Benefit | \$ 2,136,767 | \$ 2,342,651 | \$ 2,359,890 | \$ 17,239 | 0.7% |
| | | TOTAL | \$ 2,136,767 | \$ 2,342,651 | \$ 2,359,890 | \$ 17,239 | 0.7% |
| 120 | 1025R | Judicial Innovations | \$ 420,912 | \$ 460,912 | \$ 408,412 | \$ (52,500) | (11.4%) |
| | 1026R | Legal Aid | \$ 87,500 | \$ 75,000 | \$ 75,000 | \$ 0.00 | 0.0% |
| | 1027R | Law Library | \$ 96,464 | \$ 84,364 | \$ 88,241 | \$ 3,877 | 4.6% |
| | 1028R | Teen Court | \$ 107,074 | \$ 107,674 | \$ 97,413 | \$ (10,261) | (9.5%) |
| | 1030R | Court Facilities | \$ 355,000 | \$ 400,000 | \$ 380,000 | \$ (20,000) | (5.0%) |
| | 1035R | Court Information - IT (50) | \$ 373,212 | \$ 565,409 | \$ 501,509 | \$ (63,900) | (11.3%) |
| | 1036R | Public Defender - IT (20) | \$ 170,891 | \$ 191,500 | \$ 227,010 | \$ 35,510 | 18.5% |
| | 1037R | State Attorney - IT (30) | \$ 334,729 | \$ 357,992 | \$ 337,829 | \$ (20,163) | (5.6%) |
| | 1039R | Cyber Safety | \$ 492 | \$ 492 | \$ 192 | \$ (300) | (61.0%) |
| | | TOTAL | \$ 1,946,274 | \$ 2,243,343 | \$ 2,115,606 | \$ (127,737) | (5.7%) |
| 121 | 1031R | Drug Abuse Trust | \$ 124,947 | \$ 134,894 | \$ 137,741 | \$ 2,847 | 2.1% |
| | | TOTAL | \$ 124,947 | \$ 134,894 | \$ 137,741 | \$ 2,847 | 2.1% |
| 122 | 1032R | Family Mediation | \$ 5,123 | \$ 5,123 | \$ 5,206 | \$ 83 | 1.6% |
| | 1033R | Domestic Violence Trust | \$ 27,000 | \$ 27,000 | \$ 28,234 | \$ 1,234 | 4.6% |
| | | TOTAL | \$ 32,123 | \$ 32,123 | \$ 33,440 | \$ 1,317 | 4.1% |
| 123 | 1034R | Traffic Education | \$ 239,159 | \$ 263,653 | \$ 104,731 | \$ (158,922) | (60.3%) |
| | | TOTAL | \$ 239,159 | \$ 263,653 | \$ 104,731 | \$ (158,922) | (60.3%) |

Revenue Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|---------|-------------------------------------|------------------|------------------|------------------|-----------------|----------------|
| 124 | 711931R | Choctaw Estuary | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 712030R | TGC Choctaw Program | \$ 203,049 | \$ 198,275 | \$ 225,180 | \$ 26,905 | 13.6% |
| | | TOTAL | \$ 203,049 | \$ 198,275 | \$ 225,180 | \$ 26,905 | 13.6% |
| 125 | 1125R | Fiber Optic Network | \$ 2,238,366 | \$ 2,204,059 | \$ 1,541,143 | \$ (662,916) | (30.1%) |
| | | TOTAL | \$ 2,238,366 | \$ 2,204,059 | \$ 1,541,143 | \$ (662,916) | (30.1%) |
| 201 | 2100R | Okaloosa Debt Service | \$ 728,052 | \$ 726,213 | \$ 723,640 | \$ (2,573) | (0.4%) |
| | 2109R | Revenue Bond Series 2014 | \$ 1,757,275 | \$ 1,757,525 | \$ 1,755,275 | \$ (2,250) | (0.1%) |
| | 2110R | Series 2016 Bonds | \$ 746,800 | \$ 742,550 | \$ 742,675 | \$ 125 | 0.0% |
| | 2111R | Series 2019 Bonds | \$ 2,632,650 | \$ 2,634,900 | \$ 2,634,650 | \$ (250) | (0.0%) |
| | 2112R | Shoal River Note | \$ 198,623 | \$ 198,049 | \$ 198,390 | \$ 341 | 0.2% |
| | 2113R | Sales Surtax Note 2021 | \$ 2,831,840 | \$ 2,960,060 | \$ 2,959,044 | \$ (1,016) | (0.0%) |
| | | TOTAL | \$ 8,895,240 | \$ 9,019,297 | \$ 9,013,674 | \$ (5,623) | (0.1%) |
| 301 | 3100R | Capital Outlay Construction | \$ 8,121,380 | \$ 11,216,442 | \$ 9,141,873 | \$ (2,074,569) | (18.5%) |
| | 3121R | Capital Outlay - EMS Comm | \$ 0.00 | \$ 19,587,870 | \$ 15,624,080 | \$ (3,963,790) | (20.2%) |
| | 3175R | Capital Outlay Parks | \$ 23,600 | \$ 23,600 | \$ 23,600 | \$ 0.00 | 0.0% |
| | 3179R | Florida Boating Improvement Program | \$ 494,955 | \$ 528,578 | \$ 528,579 | \$ 1 | 0.0% |
| | | TOTAL | \$ 3,297,138 | \$ 31,356,490 | \$ 25,318,132 | \$ (6,038,358) | (19.3%) |
| 302 | 3201R | Road/Bridge CGT | \$ 6,297,968 | \$ 5,358,985 | \$ 6,016,416 | \$ 657,431 | 12.3% |
| | 3202R | Road/Bridge 1 LOGT | \$ 5,482,339 | \$ 5,023,425 | \$ 5,298,255 | \$ 274,830 | 5.5% |
| | 3204R | R/B Resurfacing | \$ 517,952 | \$ 500,000 | \$ 1,326,767 | \$ 826,767 | 165.4% |
| | 3205R | R/B Special Projects | \$ 7,618,295 | \$ 7,247,021 | \$ 4,171,694 | \$ (3,075,327) | (42.4%) |
| | 3206R | PJ Adams TIF | \$ 4,614,387 | \$ 4,033,291 | \$ 3,471,660 | \$ (561,631) | (13.9%) |
| | 3219R | R/B PJ Adams Bypass | \$ 17,346,000 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 41,876,941 | \$ 22,162,722 | \$ 20,284,792 | \$ (1,877,930) | (8.5%) |
| 303 | 3301R | Infrastructure Surtax | \$ 51,002,635 | \$ 64,299,151 | \$ 64,604,134 | \$ 304,983 | 0.5% |
| | | TOTAL | \$ 51,002,635 | \$ 64,299,151 | \$ 64,604,134 | \$ 304,983 | 0.5% |
| 411 | 4100R | Water & Sewer | \$ 79,238,600 | \$ 88,574,594 | \$ 91,989,321 | \$ 3,414,727 | 3.9% |
| | | TOTAL | \$ 79,238,600 | \$ 88,574,594 | \$ 91,989,321 | \$ 3,414,727 | 3.9% |
| 421 | 4200R | Airport Revenue | \$ 12,581,528 | \$ 16,430,000 | \$ 25,976,000 | \$ 9,546,000 | 58.1% |
| | 4201R | Destin - FWB Airport | \$ 15,964,260 | \$ 19,561,646 | \$ 20,880,288 | \$ 1,318,642 | 6.7% |
| | 4206R | Concourse C Revenue | \$ 1,031,000 | \$ 1,592,500 | \$ 1,676,408 | \$ 83,908 | 5.3% |
| | 4210R | Destin Airport | \$ 940,250 | \$ 1,099,700 | \$ 1,086,200 | \$ (13,500) | (1.2%) |
| | 4220R | Bob Sikes Airport | \$ 877,725 | \$ 945,490 | \$ 988,600 | \$ 43,110 | 4.6% |
| | 4255R | P.F.C. | \$ 10,991,252 | \$ 11,764,335 | \$ 8,260,963 | \$ (3,503,372) | (29.8%) |
| | 4256R | C.F.C. | \$ 8,706,497 | \$ 11,984,255 | \$ 15,869,775 | \$ 3,885,520 | 32.4% |
| | | TOTAL | \$ 51,092,512 | \$ 63,377,926 | \$ 74,738,234 | \$ 11,360,308 | 17.9% |
| 430 | 4300R | Solid Waste | \$ 17,435,978 | \$ 23,664,190 | \$ 25,773,580 | \$ 2,109,390 | 8.9% |
| | | TOTAL | \$ 17,435,978 | \$ 23,664,190 | \$ 25,773,580 | \$ 2,109,390 | 8.9% |
| 441 | 4400R | Inspections | \$ 6,361,887 | \$ 7,091,729 | \$ 8,276,340 | \$ 1,184,611 | 16.7% |
| | | TOTAL | \$ 6,361,887 | \$ 7,091,729 | \$ 8,276,340 | \$ 1,184,611 | 16.7% |

Revenue Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|-------|---------------------------|------------------|------------------|------------------|-----------------|----------------|
| 450 | 4500R | Emergency Medical Service | \$ 14,803,085 | \$ 15,373,423 | \$ 16,513,402 | \$ 1,139,979 | 7.4% |
| | | TOTAL | \$ 14,803,085 | \$ 15,373,423 | \$ 16,513,402 | \$ 1,139,979 | 7.4% |
| 501 | 5100R | Self Insurance | \$ 5,638,322 | \$ 5,946,141 | \$ 9,169,777 | \$ 3,223,636 | 54.2% |
| | 5103R | Health Programs | \$ 139,266 | \$ 125,000 | \$ 75,000 | \$ (50,000) | (40.0%) |
| | | TOTAL | \$ 5,777,588 | \$ 6,071,141 | \$ 9,244,777 | \$ 3,173,636 | 52.3% |
| 502 | 5200R | Garage Services | \$ 6,076,365 | \$ 6,083,786 | \$ 6,501,535 | \$ 417,749 | 6.9% |
| | | TOTAL | \$ 6,076,365 | \$ 6,083,786 | \$ 6,501,535 | \$ 417,749 | 6.9% |
| | | GRAND TOTAL | \$ 561,367,758 | \$ 626,413,568 | \$ 645,752,980 | \$ 19,339,412 | 3.1% |



PROPOSED BUDGET / OKALOOSA COUNTY

EXPENDITURE DEPARTMENT BUDGETS



Expenditure Department Budgets

| Fund | Dept | Title | Approved | Approved | Approved | \$ | % |
|------|--------|--|---------------|---------------|---------------|----------------|-----------|
| | | | 2023 | 2024 | 2025 | Inc/(Dec) | Inc/(Dec) |
| 001 | 0101 | Board of County Commissioners | \$ 994,624 | \$ 1,276,563 | \$ 1,374,120 | \$ 97,557 | 7.6% |
| | 0102 | County Administrator | \$ 1,114,604 | \$ 1,472,074 | \$ 1,272,445 | \$ (199,629) | (13.6%) |
| | 0103 | Purchasing | \$ 593,404 | \$ 600,951 | \$ 668,910 | \$ 67,959 | 11.3% |
| | 0104 | Human Resources | \$ 1,114,789 | \$ 948,520 | \$ 920,074 | \$ (28,446) | (3.0%) |
| | 0105 | Office of Management & Budget | \$ 370,260 | \$ 388,546 | \$ 414,725 | \$ 26,179 | 6.7% |
| | 0107 | Legal Services | \$ 640,000 | \$ 620,000 | \$ 620,000 | \$ 0.00 | 0.0% |
| | 0108 | Planning | \$ 1,216,811 | \$ 1,545,709 | \$ 1,561,838 | \$ 16,129 | 1.0% |
| | 0109 | General Services-Planning | \$ 19,800 | \$ 22,300 | \$ 25,000 | \$ 2,700 | 12.1% |
| | 0111 | Information Technology | \$ 4,911,848 | \$ 5,225,995 | \$ 5,813,801 | \$ 587,806 | 11.2% |
| | 01115 | Telecommunications | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 0112 | Facilities Maintenance | \$ 5,767,560 | \$ 5,811,223 | \$ 6,613,605 | \$ 802,382 | 13.8% |
| | 0114 | General Services-Other | \$ 3,398,888 | \$ 3,325,402 | \$ 3,385,310 | \$ 59,908 | 1.8% |
| | 0115 | Property Appraiser Operating | \$ 70,000 | \$ 77,000 | \$ 77,000 | \$ 0.00 | 0.0% |
| | 0116 | Tax Collector Operating | \$ 4,920,800 | \$ 5,427,500 | \$ 5,661,500 | \$ 234,000 | 4.3% |
| | 0120 | General Services-Fire Control | \$ 37,003 | \$ 39,003 | \$ 39,003 | \$ 0.00 | 0.0% |
| | 0121 | Emergency Management | \$ 498,337 | \$ 511,651 | \$ 528,229 | \$ 16,578 | 3.2% |
| | 0122 | County Warning Point | \$ 0.00 | \$ 0.00 | \$ 669,737 | \$ 669,737 | 0.0% |
| | 0124 | Code Enforcement | \$ 350,965 | \$ 498,860 | \$ 483,319 | \$ (15,541) | (3.1%) |
| | 0125 | Beach Safety | \$ 698,300 | \$ 764,023 | \$ 820,613 | \$ 56,590 | 7.4% |
| | 0126 | Corrections | \$ 18,370,725 | \$ 20,798,007 | \$ 22,862,748 | \$ 2,064,741 | 9.9% |
| | 0127 | Medical Examiner | \$ 1,417,107 | \$ 2,218,074 | \$ 1,547,830 | \$ (670,244) | (30.2%) |
| | 0128 | Beach Park Rangers | \$ 0.00 | \$ 172,620 | \$ 150,081 | \$ (22,539) | (13.1%) |
| | 0130 | Agriculture Extension | \$ 512,449 | \$ 574,443 | \$ 648,608 | \$ 74,165 | 12.9% |
| | 0131 | General Services-Conservation | \$ 70,215 | \$ 70,215 | \$ 70,215 | \$ 0.00 | 0.0% |
| | 0132 | Grant Administration | \$ 394,760 | \$ 423,871 | \$ 546,553 | \$ 122,682 | 28.9% |
| | 0141 | Community Transit | \$ 87,016 | \$ 87,016 | \$ 88,694 | \$ 1,678 | 1.9% |
| | 0150 | General Services-Industry Development | \$ 4,042,436 | \$ 4,441,358 | \$ 4,883,670 | \$ 442,312 | 10.0% |
| | 0151 | Veterans Service | \$ 279,218 | \$ 295,030 | \$ 318,169 | \$ 23,139 | 7.8% |
| | 0160 | Mosquito Control | \$ 823,988 | \$ 956,774 | \$ 1,043,186 | \$ 86,412 | 9.0% |
| | 0161 | Public Health | \$ 696,432 | \$ 696,432 | \$ 715,330 | \$ 18,898 | 2.7% |
| | 0162 | Mental Health | \$ 513,000 | \$ 513,000 | \$ 513,000 | \$ 0.00 | 0.0% |
| | 0163 | Human Services | \$ 2,256,306 | \$ 2,331,228 | \$ 2,596,356 | \$ 265,128 | 11.4% |
| | 0170 | County Parks | \$ 294,311 | \$ 334,254 | \$ 586,867 | \$ 252,613 | 75.6% |
| | 0171 | Library Cooperative | \$ 888,402 | \$ 923,233 | \$ 902,674 | \$ (20,559) | (2.2%) |
| | 0175 | Tourist District Parks | \$ 1,868,930 | \$ 1,987,834 | \$ 2,397,907 | \$ 410,073 | 20.6% |
| | 0180 | Clerk to the Board of County Commissioners | \$ 1,925,516 | \$ 2,871,001 | \$ 2,987,996 | \$ 116,995 | 4.1% |
| | 0181 | Property Appraiser | \$ 4,320,630 | \$ 4,423,741 | \$ 4,611,460 | \$ 187,719 | 4.2% |
| | 0183 | Sheriff | \$ 58,656,125 | \$ 60,325,517 | \$ 66,150,064 | \$ 5,824,547 | 9.7% |
| | 0184 | Supervisor of Elections | \$ 2,259,731 | \$ 2,569,573 | \$ 2,531,684 | \$ (37,889) | (1.5%) |
| | 0198 | Interfund Transfer | \$ 7,195,074 | \$ 14,012,601 | \$ 10,379,941 | \$ (3,632,660) | (25.9%) |
| | 0199 | Reserves/Miscellaneous | \$ 21,612,443 | \$ 21,753,164 | \$ 13,881,517 | \$ (7,871,647) | (36.2%) |
| | 0601 | State Attorney Office | \$ 77,964 | \$ 109,700 | \$ 101,700 | \$ (8,000) | (7.3%) |
| | 0602 | Public Defender Office | \$ 900 | \$ 900 | \$ 900 | \$ 0.00 | 0.0% |
| | 0603 | Court Administration | \$ 17,860 | \$ 17,860 | \$ 17,860 | \$ 0.00 | 0.0% |
| | 0604 | Administration-Circuit Court | \$ 1,000 | \$ 3,200 | \$ 3,200.00 | \$ 0.00 | 0.0% |
| | 0610 | Pretrial Services Program | \$ 637,374 | \$ 833,798 | \$ 826,577 | \$ (7,221) | (0.9%) |
| | 701291 | FDCF MH & DCCM | \$ 210,800 | \$ 228,667 | \$ 235,293 | \$ 6,626 | 2.9% |
| | 701871 | 18-ST-45 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 701871 | State Aid Library | \$ 60,168 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 702071 | FDOS ST Aid Library | \$ 607 | \$ 66,589 | \$ 11,109 | \$ (55,480) | (83.3%) |
| | 702171 | FDOS ST Aid Library 21 | \$ 0.00 | \$ 0.00 | \$ 3,953 | \$ 3,953 | 0.0% |

Expenditure Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|--------|-------------------------------------|------------------|------------------|------------------|-----------------|----------------|
| | | TOTAL | \$ 156,209,480 | \$ 172,595,020 | \$ 172,564,371 | \$ (30,649) | (0.0%) |
| 101 | 1001 | Engineering & Administration | \$ 2,607,323 | \$ 2,782,878 | \$ 2,820,459 | \$ 37,581 | 1.4% |
| | 1002 | Road Maintenance | \$ 6,321,913 | \$ 6,753,257 | \$ 7,754,725 | \$ 1,001,468 | 14.8% |
| | 1003 | Traffic Signal Maintenance | \$ 1,570,970 | \$ 1,534,334 | \$ 1,582,335 | \$ 48,001 | 3.1% |
| | 1004 | Stormwater Management | \$ 2,675,084 | \$ 3,053,662 | \$ 3,073,188 | \$ 19,526 | 0.6% |
| | 1005 | Road Construction | \$ 2,894,112 | \$ 3,181,982 | \$ 2,740,349 | \$ (441,633) | (13.9%) |
| | 712040 | FDOT Traffic Signals (20) | \$ 202,984 | \$ 205,286 | \$ 28,401 | \$ (176,885) | (86.2%) |
| | 712440 | FDOT Comp Traffic Signal (0) | \$ 0.00 | \$ 0.00 | \$ 224,053 | \$ 224,053 | 0.0% |
| | | TOTAL | \$ 16,272,386 | \$ 17,511,399 | \$ 18,223,510 | \$ 712,111 | 4.1% |
| 104 | 1151 | 5th TDT - Tourism Promotion | \$ 1,493,800 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1152 | 2nd TDT - Administration | \$ 4,008,500 | \$ 3,964,228 | \$ 3,964,228 | \$ 0.00 | 0.0% |
| | 1172 | 3rd TDT - Promotions | \$ 254,802 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1173 | 3rd TDT - O&M | \$ 5,797,186 | \$ 5,337,119 | \$ 5,678,707 | \$ 341,588 | 6.4% |
| | 1175 | 1st TDT - Beaches & Parks | \$ 38,845,543 | \$ 26,225,786 | \$ 18,481,959 | \$ (7,743,827) | (29.5%) |
| | 1179 | 4th TDT - C.C. Capital | \$ 1,052,300 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1410 | Okaloosa County Tourism | \$ 23,904,086 | \$ 40,519,791 | \$ 44,480,472 | \$ 3,960,681 | 9.8% |
| | 1411 | City of Cinco Bayou | \$ 113,065 | \$ 213,371 | \$ 133,694 | \$ (79,677) | (37.3%) |
| | 1412 | City of Crestview | \$ 650,115 | \$ 802,414 | \$ 1,179,328 | \$ 376,914 | 47.0% |
| | 1413 | City of Destin | \$ 2,741,795 | \$ 2,266,829 | \$ 4,743,361 | \$ 2,476,532 | 109.3% |
| | 1414 | City of Fort Walton Beach | \$ 1,017,575 | \$ 963,822 | \$ 2,043,602 | \$ 1,079,780 | 112.0% |
| | 1415 | City of Laurel Hill | \$ 56,530 | \$ 74,203 | \$ 160,897 | \$ 86,694 | 116.8% |
| | 1416 | City of Mary Esther | \$ 282,660 | \$ 533,749 | \$ 319,813 | \$ (213,936) | (40.1%) |
| | 1417 | City of Niceville | \$ 565,320 | \$ 917,187 | \$ 818,459 | \$ (98,728) | (10.8%) |
| | 1418 | City of Shalimar | \$ 84,800 | \$ 90,147 | \$ 169,979 | \$ 79,832 | 88.6% |
| | 1419 | City of Valparaiso | \$ 141,330 | \$ 266,875 | \$ 397,184 | \$ 130,309 | 48.8% |
| | 1420 | Tourism Venues | \$ 0.00 | \$ 0.00 | \$ 4,123,251 | \$ 4,123,251 | 0.0% |
| | | TOTAL | \$ 81,009,407 | \$ 82,175,521 | \$ 86,694,934 | \$ 4,519,413 | 5.5% |
| 105 | 1299 | Reserves/Miscellaneous | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 0.00 | 0.0% |
| 106 | 1351 | Local Housing Assistance Trust Fund | \$ 352,147 | \$ 360,672 | \$ 368,484 | \$ 7,812 | 2.2% |
| | 70050 | FDEO N.S. Program | \$ 0.00 | \$ 64,237 | \$ 0 | \$ (64,237) | (100.0%) |
| | | TOTAL | \$ 352,147 | \$ 424,909 | \$ 368,484 | \$ (56,425) | (13.3%) |
| 108 | 1401 | 9-1-1 Coordinator | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 0.00 | 0.0% |
| | 1498 | Interfund Transfer | \$ 1,490,629 | \$ 0.00 | \$ 1,016,558.00 | \$ 1,016,558 | 0.0% |
| | 1499 | Reserves/Miscellaneous | \$ 31,246 | \$ 1,799,896 | \$ 304,779 | \$ (1,495,117) | (83.1%) |
| | | TOTAL | \$ 1,531,875 | \$ 1,809,896 | \$ 1,331,337 | \$ (478,559) | (26.4%) |
| 109 | 1021 | Radio Communications Program | \$ 424,309 | \$ 363,254 | \$ 200,174 | \$ (163,080) | (44.9%) |
| | | TOTAL | \$ 424,309 | \$ 363,254 | \$ 200,174 | \$ (163,080) | (44.9%) |
| 110 | 1022 | Law Enforcement Trust | \$ 170,385 | \$ 159,873 | \$ 106,950 | \$ (52,923) | (33.1%) |
| | | TOTAL | \$ 170,385 | \$ 159,873 | \$ 106,950 | \$ (52,923) | (33.1%) |
| 111 | 1023 | Policy Academy | \$ 131,039 | \$ 150,687 | \$ 124,461 | \$ (26,226) | (17.4%) |
| | | TOTAL | \$ 131,039 | \$ 150,687 | \$ 124,461 | \$ (26,226) | (17.4%) |
| 112 | 1550 | County Health Department | \$ 661,827 | \$ 661,827 | \$ 661,827 | \$ 0.00 | 0.0% |

Expenditure Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|--------|-----------------------------------|------------------|------------------|------------------|-----------------|----------------|
| | | TOTAL | \$ 661,827 | \$ 661,827 | \$ 661,827 | \$ 0.00 | 0.0% |
| 113 | 1600 | Unified MSBU | \$ 171,925 | \$ 191,930 | \$ 187,862 | \$ (4,068) | (2.1%) |
| | 1602 | Island Lights MSBU | \$ 378,368 | \$ 374,663 | \$ 395,887 | \$ 21,224 | 5.7% |
| | 1694 | Pines & Triple Lakes MSBU | \$ 26,822 | \$ 19,652 | \$ 33,476 | \$ 13,824 | 70.3% |
| | 1695 | Bluewater Bay MSTU | \$ 600,858 | \$ 581,900 | \$ 496,273 | \$ (85,627) | (14.7%) |
| | 1697 | Lake Pippin MSTU | \$ 109,941 | \$ 112,263 | \$ 125,430 | \$ 13,167 | 11.7% |
| | | TOTAL | \$ 1,287,914 | \$ 1,280,408 | \$ 1,238,928 | \$ (41,480) | (3.2%) |
| 115 | 1750 | County Parks-Unincorporated Areas | \$ 2,152,112 | \$ 2,337,102 | \$ 2,323,234 | \$ (13,868) | (0.6%) |
| | 1755 | Capital Projects | \$ 2,021,002 | \$ 1,580,002 | \$ 1,397,943 | \$ (182,059) | (11.5%) |
| | 1798 | Interfund Transfer | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 1799 | Reserves/Miscellaneous | \$ 972,424 | \$ 820,223 | \$ 1,691,175 | \$ 870,952 | 106.2% |
| | | TOTAL | \$ 5,145,538 | \$ 4,737,327 | \$ 5,412,352 | \$ 675,025 | 14.2% |
| 119 | 1024 | Prisoner Benefit | \$ 2,136,767 | \$ 2,342,651 | \$ 2,359,890 | \$ 17,239 | 0.7% |
| | | TOTAL | \$ 2,136,767 | \$ 2,342,651 | \$ 2,359,890 | \$ 17,239 | 0.7% |
| 120 | 1025 | Judicial Innovations | \$ 420,912 | \$ 460,912 | \$ 408,412 | \$ (52,500) | (11.4%) |
| | 1026 | Legal Aid | \$ 87,500 | \$ 75,000 | \$ 75,000 | \$ 0.00 | 0.0% |
| | 1027 | Law Library | \$ 96,464 | \$ 84,364 | \$ 88,241 | \$ 3,877 | 4.6% |
| | 1028 | Teen Court | \$ 107,074 | \$ 107,674 | \$ 97,413 | \$ (10,261) | (9.5%) |
| | 1030 | Court Facilities | \$ 355,000 | \$ 400,000 | \$ 380,000 | \$ (20,000) | (5.0%) |
| | 1035 | Court Administration - IT | \$ 373,212 | \$ 565,409 | \$ 501,509 | \$ (63,900) | (11.3%) |
| | 1036 | Public Defender - IT | \$ 170,891 | \$ 191,500 | \$ 227,010 | \$ 35,510 | 18.5% |
| | 1037 | State Attorney - IT | \$ 334,729 | \$ 357,992 | \$ 337,829 | \$ (20,163) | (5.6%) |
| | 1039 | Cyber Safety | \$ 492 | \$ 492 | \$ 192 | \$ (300) | (61.0%) |
| | | TOTAL | \$ 1,946,274 | \$ 2,243,343 | \$ 2,115,606 | \$ (127,737) | (5.7%) |
| 121 | 1031 | Drug Abuse Trust | \$ 124,947 | \$ 134,894 | \$ 137,741 | \$ 2,847 | 2.1% |
| | | TOTAL | \$ 124,947 | \$ 134,894 | \$ 137,741 | \$ 2,847 | 2.1% |
| 122 | 1032 | Family Mediation | \$ 5,123 | \$ 5,123 | \$ 6,440 | \$ 1,317 | 25.7% |
| | 1033 | Domestic Violence Trust | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 32,123 | \$ 32,123 | \$ 33,440 | \$ 1,317 | 4.1% |
| 123 | 1034 | Traffic Education | \$ 239,159 | \$ 263,653 | \$ 104,731 | \$ (158,922) | (60.3%) |
| | | TOTAL | \$ 239,159 | \$ 263,653 | \$ 104,731 | \$ (158,922) | (60.3%) |
| 124 | 711931 | Choctaw Estuary | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 712030 | TGC Choctaw Program | \$ 203,049 | \$ 198,275 | \$ 225,180 | \$ 26,905 | 13.6% |
| | | TOTAL | \$ 203,049 | \$ 198,275 | \$ 225,180 | \$ 26,905 | 13.6% |
| 125 | 1125 | Fiber Optice Network | \$ 2,238,366 | \$ 2,204,059 | \$ 1,541,143 | \$ (662,916) | (30.1%) |
| | | TOTAL | \$ 2,238,366 | \$ 2,204,059 | \$ 1,541,143 | \$ (662,916) | (30.1%) |
| 201 | 2103 | Aids to Governments RRI 85 | \$ 190,750 | \$ 190,750 | \$ 190,750 | \$ 0.00 | 0.0% |
| | 2105 | Courthouse Annex Extension | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 2106 | Bond - Brackin Building | \$ 281,552 | \$ 279,713 | \$ 277,140 | \$ (2,573) | (0.9%) |
| | 2107 | West Destin Beach Note | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 2109 | Revenue Bond Sereies 2014 | \$ 1,757,275 | \$ 1,757,525 | \$ 1,755,275 | \$ (2,250) | (0.1%) |
| | 2110 | Series 2016 Bonds | \$ 746,800 | \$ 742,550 | \$ 742,675 | \$ 125 | 0.0% |

Expenditure Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|------|------|--|------------------|------------------|------------------|-----------------|----------------|
| | 2111 | R/B PJ Adams Bypass | \$ 2,632,650 | \$ 2,634,900 | \$ 2,634,650 | \$ (250) | (0.0%) |
| | 2112 | Shoal River Note | \$ 198,623 | \$ 198,049 | \$ 198,390 | \$ 341 | 0.2% |
| | 2113 | Sales Surtax Note 2021 | \$ 2,831,840 | \$ 2,960,060 | \$ 2,959,044 | \$ (1,016) | (0.0%) |
| | 2198 | Interfund Transfer | \$ 255,750 | \$ 255,750 | \$ 255,750 | \$ 0.00 | 0.0% |
| | 2199 | Reserves/Miscellaneous | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 8,895,240 | \$ 9,019,297 | \$ 9,013,674 | \$ (5,623) | (0.1%) |
| 301 | 3110 | Capital Outlay Projects | \$ 2,035,000 | \$ 4,860,000 | \$ 7,451,482 | \$ 2,591,482 | 53.3% |
| | 3111 | Sales Surtax Note 2021 | \$ 225,000 | \$ 350,000 | \$ 179,496 | \$ (170,504) | (48.7%) |
| | 3120 | Capital Outlay Projects-Public Safety | \$ 2,076,014 | \$ 22,939,312 | \$ 14,598,575 | \$ (8,340,737) | (36.4%) |
| | 3160 | Capital Outlay Projects-Judicial | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 3170 | Capital Outlay Projects-Culture/ Recreation | \$ 885,000 | \$ 2,655,000 | \$ 2,560,000 | \$ (95,000) | (3.6%) |
| | 3175 | Capital Outlay Projects-Parks | \$ 23,600 | \$ 23,600 | \$ 0 | \$ (23,600) | (100.0%) |
| | 3179 | Capital Outlay Projects-F.B.I.P. | \$ 494,955 | \$ 528,578 | \$ 528,579 | \$ 1 | 0.0% |
| | 3198 | Interfund Transfer | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 3199 | Reserves | \$ 2,900,366 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 8,639,935 | \$ 31,356,490 | \$ 25,318,132 | \$ (6,038,358) | (19.3%) |
| 302 | 3201 | Road/Bridge-Constitutional Gas Tax | \$ 6,297,968 | \$ 5,358,985 | \$ 6,016,416 | \$ 657,431 | 12.3% |
| | 3202 | Road/Bridge - 1 Local Option Gas Tax | \$ 5,482,339 | \$ 5,023,425 | \$ 5,298,255 | \$ 274,830 | 5.5% |
| | 3204 | Road/Bridge - Resurfacing | \$ 517,952 | \$ 500,000 | \$ 1,326,767 | \$ 826,767 | 165.4% |
| | 3205 | Road/Bridge - Special Projects | \$ 7,618,295 | \$ 7,247,021 | \$ 4,171,694 | \$ (3,075,327) | (42.4%) |
| | 3206 | PJ Adams TIF | \$ 4,614,387 | \$ 4,033,291 | \$ 3,471,660 | \$ (561,631) | (13.9%) |
| | 3219 | R/B PJ Adams Bypass | \$ 17,346,000 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 41,876,941 | \$ 22,162,722 | \$ 20,284,792 | \$ (1,877,930) | (8.5%) |
| 303 | 3301 | Road Projects | \$ 7,294,777 | \$ 22,565,186 | \$ 25,133,090 | \$ 2,567,904 | 11.4% |
| | 3302 | Public Safety Projects | \$ 199,139 | \$ 157,949 | \$ 2,799,119 | \$ 2,641,170 | 1672.2% |
| | 3303 | Stormwater Projects | \$ 3,851,380 | \$ 5,546,342 | \$ 3,302,728 | \$ (2,243,614) | (40.5%) |
| | 3398 | Interfund Transfer | \$ 4,104,200 | \$ 4,233,507 | \$ 4,223,676 | \$ (9,831) | (0.2%) |
| | 3399 | Reserves | \$ 35,553,139 | \$ 31,796,167 | \$ 29,145,521 | \$ (2,650,646) | (8.3%) |
| | | TOTAL | \$ 51,002,635 | \$ 64,299,151 | \$ 64,604,134 | \$ 304,983 | 0.5% |
| 411 | 4101 | Water & Sewer | \$ 35,747,154 | \$ 38,785,007 | \$ 40,743,432 | \$ 1,958,425 | 5.0% |
| | 4120 | Water Construction | \$ 5,125,000 | \$ 6,212,500 | \$ 3,264,000 | \$ (2,948,500) | (47.5%) |
| | 4125 | Sewer Construction | \$ 6,646,936 | \$ 11,745,000 | \$ 12,365,000 | \$ 620,000 | 5.3% |
| | 4150 | Water & Sewer 2012 Loan | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 4199 | Reserves/Miscellaneous | \$ 31,719,510 | \$ 31,832,087 | \$ 35,616,889 | \$ 3,784,802 | 11.9% |
| | | TOTAL | \$ 79,238,600 | \$ 88,574,594 | \$ 91,989,321 | \$ 3,414,727 | 3.9% |
| 421 | 4201 | Airport Administration | \$ 3,529,834 | \$ 3,540,077 | \$ 4,148,111 | \$ 608,034 | 17.2% |
| | 4202 | VPS-Operating | \$ 9,255,051 | \$ 9,695,270 | \$ 11,876,308 | \$ 2,181,038 | 22.5% |
| | 4204 | Airport Operations Center | \$ 1,120,592 | \$ 1,418,367 | \$ 1,619,075 | \$ 200,708 | 14.2% |
| | 4206 | Concourse C Operating | \$ 779,641 | \$ 1,143,318 | \$ 1,326,744 | \$ 183,426 | 16.0% |
| | 4207 | Airport -Capital Outlay | \$ 697,546 | \$ 1,785,517 | \$ 4,083,333 | \$ 2,297,816 | 128.7% |
| | 4210 | Destin-Operating | \$ 285,580 | \$ 281,397 | \$ 322,710 | \$ 41,313 | 14.7% |
| | 4215 | Destin - Capital Outlay | \$ 97,000 | \$ 0.00 | \$ 408,333.00 | \$ 408,333 | 0.0% |
| | 4220 | Bob Sikes-Operating | \$ 186,137 | \$ 154,957 | \$ 158,688 | \$ 3,731 | 2.4% |
| | 4225 | Bob Sikes-Capitl Outlay | \$ 310,000 | \$ 150,000 | \$ 0 | \$ (150,000) | (100.0%) |
| | 4255 | P.F.C. Operating | \$ 10,991,252 | \$ 11,764,335 | \$ 8,260,963 | \$ (3,503,372) | (29.8%) |
| | 4256 | C.F.C. Operating | \$ 8,706,497 | \$ 11,984,255 | \$ 15,869,775 | \$ 3,885,520 | 32.4% |

Expenditure Department Budgets

| Fund | Dept | Title | Approved 2023 | Approved 2024 | Approved 2025 | \$ Inc/(Dec) | % Inc/(Dec) |
|-------------|--------|------------------------------|------------------|------------------|------------------|-----------------|----------------|
| | 4298 | Interfund Transfer | \$ 3,012,248 | \$ 3,339,008 | \$ 3,539,273 | \$ 200,265 | 6.0% |
| | 4299 | Reserves/Miscellaneous | \$ 12,121,134 | \$ 18,121,425 | \$ 23,124,921 | \$ 5,003,496 | 27.6% |
| | | TOTAL | \$ 51,092,512 | \$ 63,377,926 | \$ 74,738,234 | \$ 11,360,308 | 17.9% |
| 430 | 4301 | Solid Waste | \$ 14,690,689 | \$ 16,497,566 | \$ 18,113,172 | \$ 1,615,606 | 9.8% |
| | 4315 | Solid Waste - Capital Outlay | \$ 0.00 | \$ 6,986,700 | \$ 6,983,693 | \$ (3,007) | (0.0%) |
| | 4399 | Reserves/Miscellaneous | \$ 2,745,289 | \$ 179,924 | \$ 676,715 | \$ 496,791 | 276.1% |
| | | TOTAL | \$ 17,435,978 | \$ 23,664,190 | \$ 25,773,580 | \$ 2,109,390 | 8.9% |
| 441 | 4400 | Inspections | \$ 2,963,583 | \$ 7,091,729 | \$ 3,376,014 | \$ (3,715,715) | (52.4%) |
| | 4499 | Reserves/Miscellaneous | \$ 3,398,304 | \$ 0.00 | \$ 4,900,326.00 | \$ 4,900,326 | "" |
| | | TOTAL | \$ 6,361,887 | \$ 7,091,729 | \$ 8,276,340 | \$ 1,184,611 | 16.7% |
| 450 | 4500 | Emergency Medical Service | \$ 13,374,176 | \$ 15,373,423 | \$ 16,513,402 | \$ 1,139,979 | 7.4% |
| | 4599 | Reserves/Miscellaneous | \$ 1,428,909 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 14,803,085 | \$ 15,373,423 | \$ 16,513,402 | \$ 1,139,979 | 7.4% |
| 501 | 5101 | Risk Management | \$ 493,465 | \$ 574,608 | \$ 741,035 | \$ 166,427 | 29.0% |
| | 5102 | Self Insurance | \$ 5,144,857 | \$ 5,371,533 | \$ 5,943,057 | \$ 571,524 | 10.6% |
| | 5103 | Health Programs | \$ 139,266 | \$ 125,000 | \$ 289,809 | \$ 164,809 | 131.8% |
| | 5198 | Interfund Transfer | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | 5199 | Reserves/Miscellaneous | \$ 0.00 | \$ 0.00 | \$ 2,270,876.00 | \$ 2,270,876.00 | 0.0% |
| | | TOTAL | \$ 5,777,588 | \$ 6,071,141 | \$ 9,244,777 | \$ 3,173,636 | 52.3% |
| 502 | 5200 | Fleet Operations | \$ 6,076,365 | \$ 6,083,786 | \$ 6,501,535 | \$ 417,749 | 6.9% |
| | 751841 | FTA Expenditures | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | 0.0% |
| | | TOTAL | \$ 6,076,365 | \$ 6,083,786 | \$ 6,501,535 | \$ 417,749 | 6.9% |
| GRAND TOTAL | | | \$ 561,367,758 | \$ 626,413,568 | \$ 645,752,980 | \$ 19,339,412 | 3.1% |



PROPOSED BUDGET / OKALOOSA COUNTY

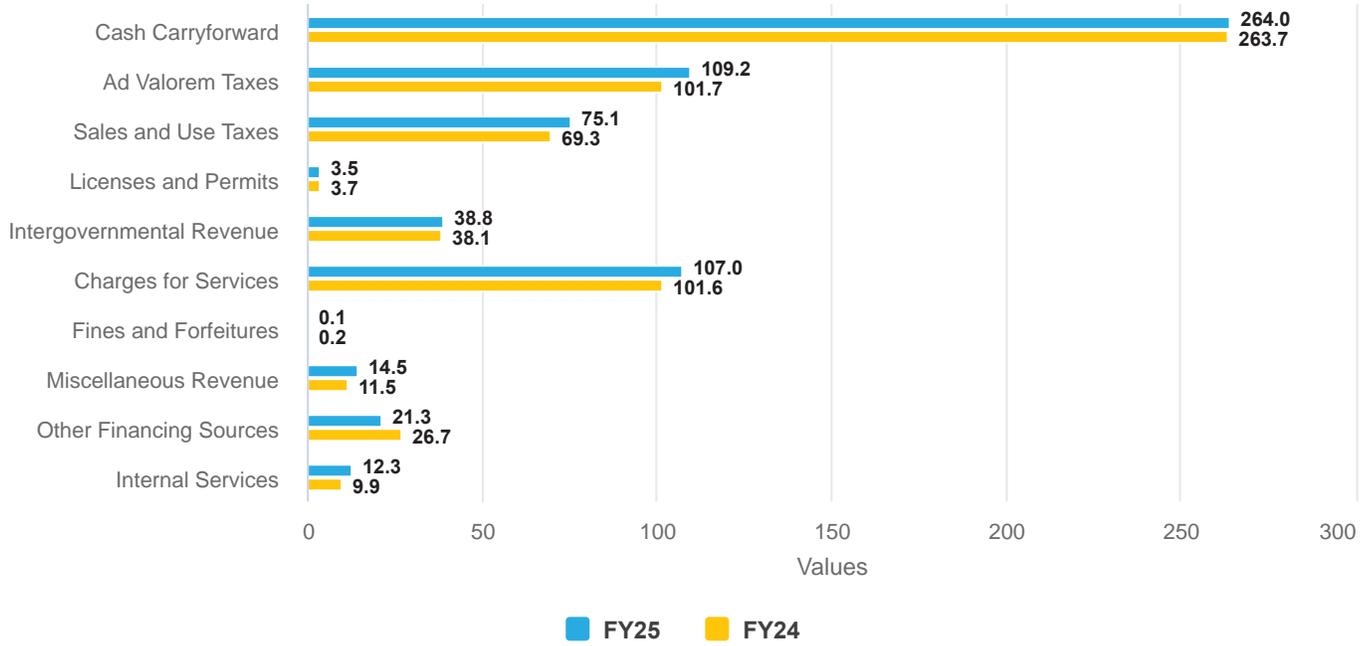
REVENUE OVERVIEW BY FUND

OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2024-2025
REVENUE OVERVIEW BY FUND

| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Total Budget |
|--|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------------|-----------------------|
| CASH BALANCES BROUGHT FORWARD | \$ 25,093,839 | \$ 56,658,530 | \$ 0 | \$ 74,077,465 | \$ 104,861,557 | \$ 3,312,186 | \$ 264,003,577 |
| ESTIMATED REVENUES: | | | | | | | |
| Taxes: | | | | | | | |
| Millage Per | \$ 1,000 | | | | | | |
| Ad Valorem Taxes-County Wide | 3.8308 | \$ 100,874,151 | \$ 657,827 | \$ - | \$ 3,963,790 | \$ - | \$ 105,495,768 |
| Unincorporated Parks-MSTU | 0.2990 | \$ - | \$ 3,751,806 | \$ - | \$ - | \$ - | \$ 3,751,806 |
| Local Option Fuel Tax | | \$ - | \$ 8,404,768 | \$ - | \$ 2,230,722 | \$ - | \$ 10,635,490 |
| Other Taxes | | \$ 1,746,839 | \$ 39,528,000 | \$ - | \$ 23,204,134 | \$ - | \$ 64,478,973 |
| Licenses and Permits | | \$ 40,000 | \$ 649,850 | \$ - | \$ - | \$ 2,784,500 | \$ 3,474,350 |
| Intergovernmental Revenue | | \$ 32,682,636 | \$ 3,464,303 | \$ 446,500 | \$ 2,204,478 | \$ - | \$ 38,797,917 |
| Charges for Services | | \$ 3,966,218 | \$ 4,627,596 | \$ - | \$ 98,410,507 | \$ - | \$ 107,004,321 |
| Fines and Forfeitures | | \$ 23,100 | \$ 27,500 | \$ - | \$ 2,772 | \$ - | \$ 53,372 |
| Miscellaneous Revenue | | \$ 2,753,459 | \$ 1,395,735 | \$ - | \$ 1,648,752 | \$ 8,545,588 | \$ 14,501,034 |
| Internal Services | | \$ - | \$ - | \$ - | \$ - | \$ 12,276,626 | \$ 12,276,626 |
| Total Sources | \$ 142,086,403 | \$ 62,507,385 | \$ 446,500 | \$ 33,251,876 | \$ 109,743,367 | \$ 12,434,126 | \$ 360,469,657 |
| Transfers In | \$ 5,384,129 | \$ 1,764,773 | \$ 8,567,174 | \$ 2,877,717 | \$ 2,685,953 | \$ - | \$ 21,279,746 |
| Debt Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers from Elected Officials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Estimated Revenues, Transfers & Balances | <u>\$ 172,564,371</u> | <u>\$ 120,930,688</u> | <u>\$ 9,013,674</u> | <u>\$ 110,207,058</u> | <u>\$ 217,290,877</u> | <u>\$ 15,746,312</u> | <u>\$ 645,752,980</u> |

Revenues by Source

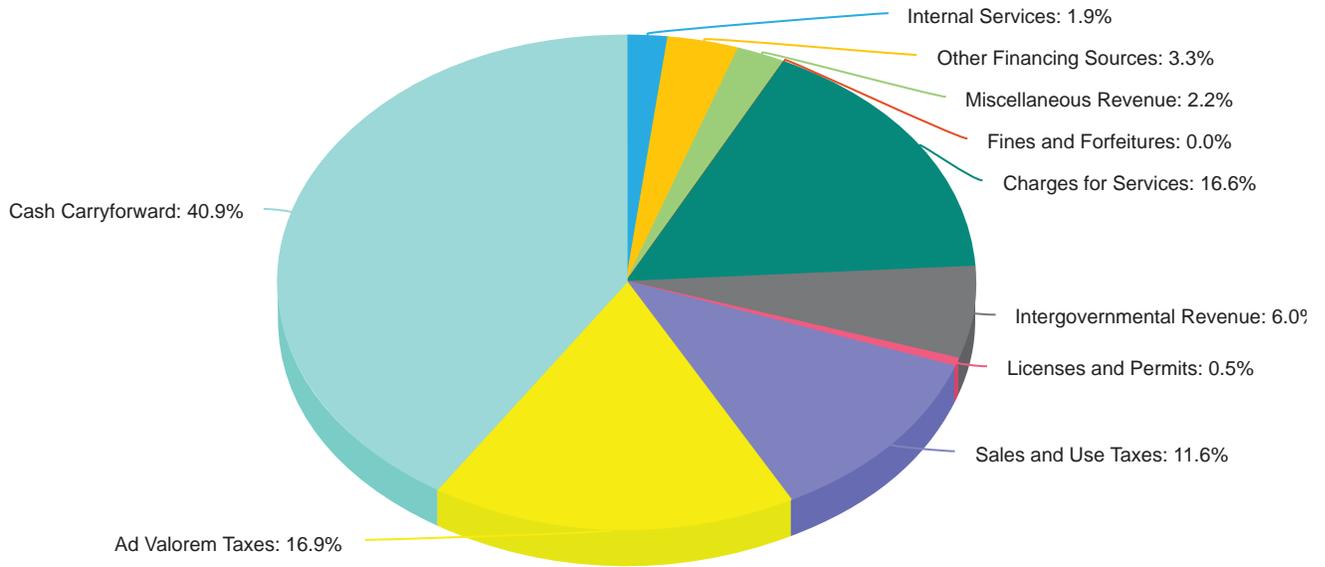
Fiscal Year Comparison



| | FY24 | FY25 | % (+/-) |
|---------------------------|-----------------------|-----------------------|-------------|
| Cash Carryforward | \$ 263,730,981 | \$ 264,003,577 | 0.1% |
| Ad Valorem Taxes | \$ 101,705,489 | \$ 109,247,574 | 7.4% |
| Sales and Use Taxes | \$ 69,307,590 | \$ 75,114,463 | 8.4% |
| Licenses and Permits | \$ 3,674,987 | \$ 3,474,350 | (5.5%) |
| Intergovernmental Revenue | \$ 38,141,705 | \$ 38,797,917 | 1.7% |
| Charges for Services | \$ 101,597,677 | \$ 107,004,321 | 5.3% |
| Fines and Forfeitures | \$ 211,783 | \$ 53,372 | (74.8%) |
| Miscellaneous Revenue | \$ 11,467,772 | \$ 14,501,034 | 26.5% |
| Other Financing Sources | \$ 26,699,096 | \$ 21,279,746 | (20.3%) |
| Internal Services | \$ 9,876,488 | \$ 12,276,626 | 24.3% |
| Total | \$ 626,413,568 | \$ 645,752,980 | 3.1% |

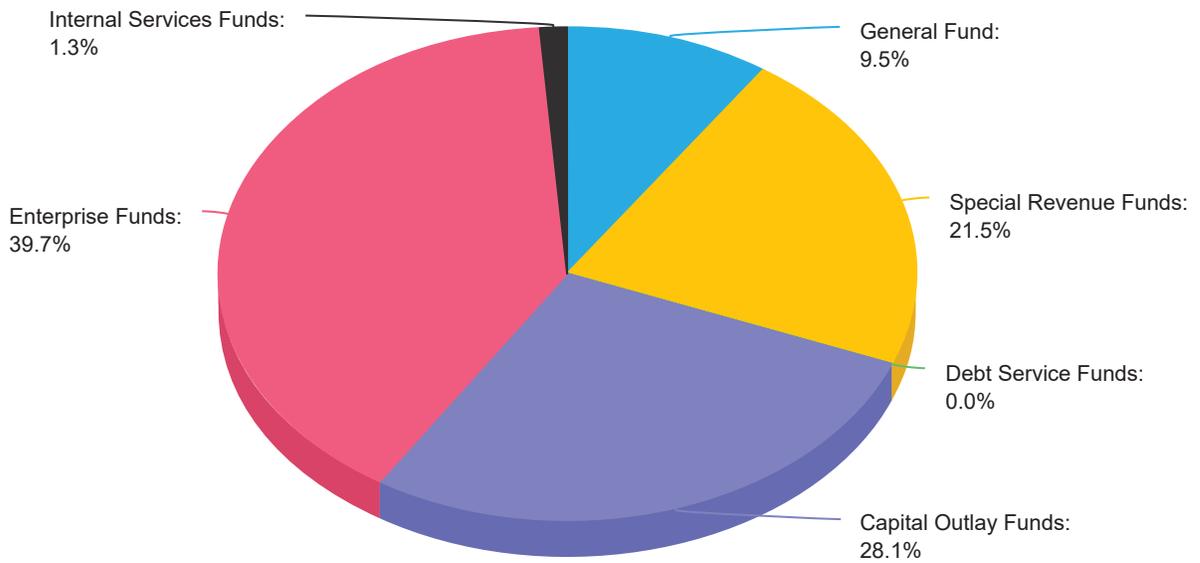
Revenue by Source

\$645,752,980



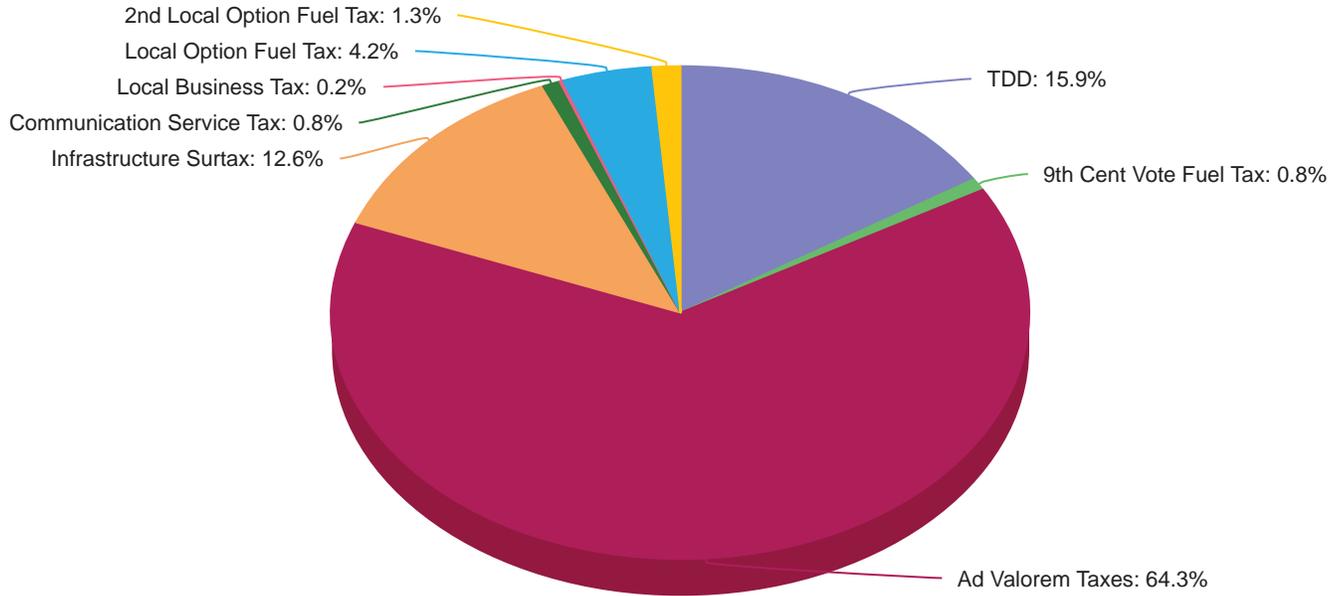
Cash Carryforward by Fund Type

\$264,003,577



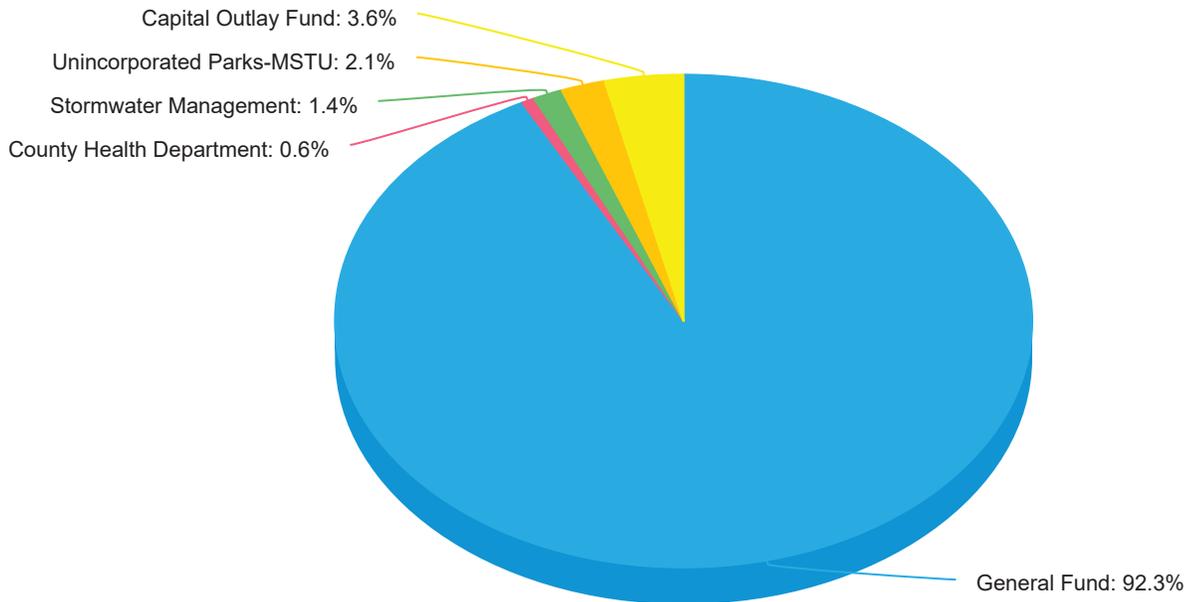
Taxes

\$169,898,209



Ad Valorem Tax by Fund Type

\$109,247,574







PROPOSED BUDGET / OKALOOSA COUNTY

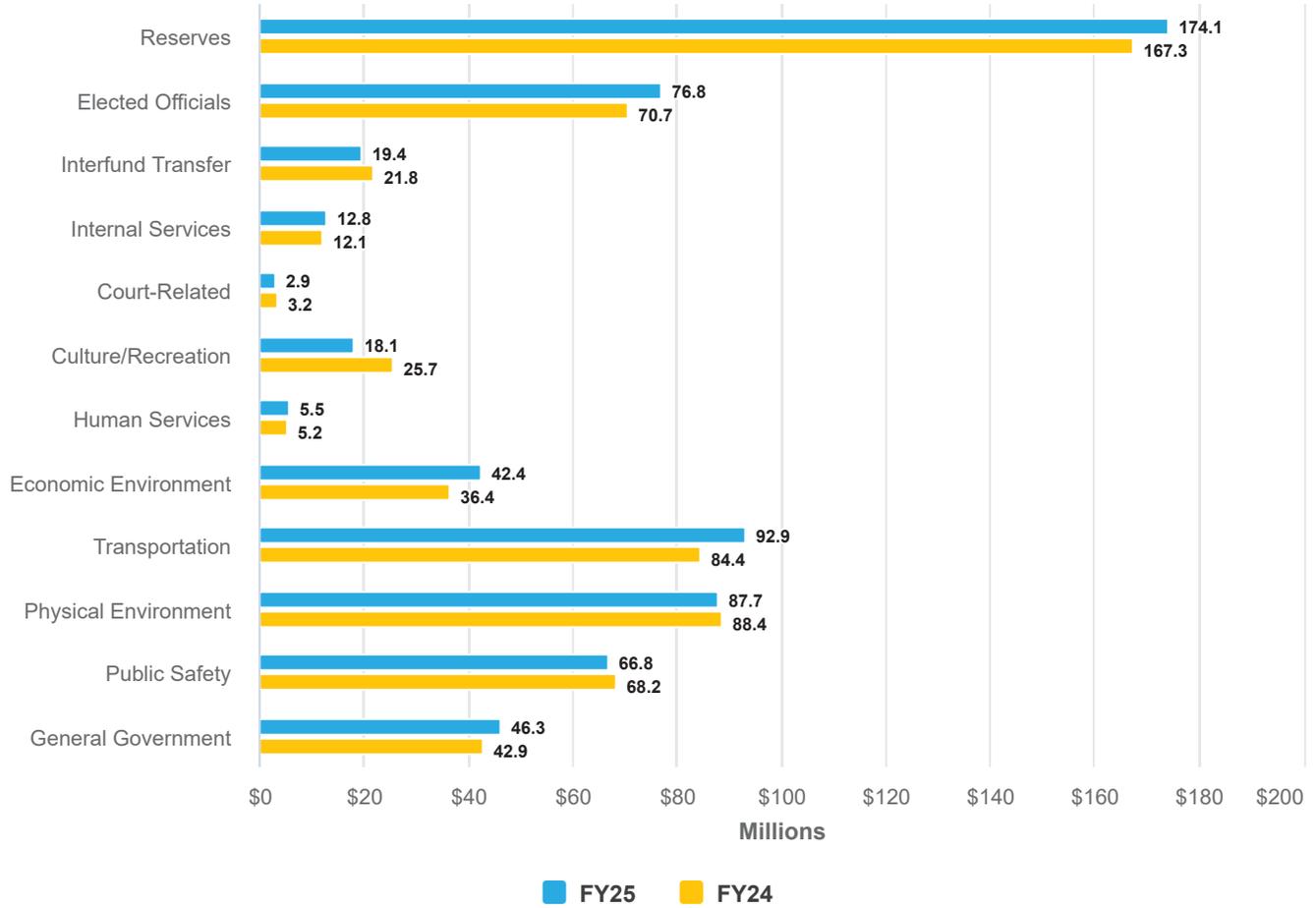
EXPENDITURE OVERVIEW BY FUND

OKALOOSA COUNTY BUDGET SUMMARY
EXPENDITURE OVERVIEW BY FUND
FISCAL YEAR 2024-2025

| Expenditures/Expenses | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Total Budget |
|--|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------------|-----------------------|
| General Government | \$ 28,408,328 | \$ 1,541,143 | \$ 8,757,924 | \$ 7,630,978 | \$ 0.00 | \$ 0.00 | \$ 46,338,373 |
| Public Safety | \$ 27,101,560 | \$ 2,454,034 | \$ 0.00 | \$ 17,397,694 | \$ 19,889,416 | \$ 0.00 | \$ 66,842,704 |
| Physical Environment | \$ 1,265,376 | \$ 1,703,522 | \$ 0.00 | \$ 3,302,728 | \$ 81,469,297 | \$ 0.00 | \$ 87,740,923 |
| Transportation | \$ 88,694 | \$ 14,125,091 | \$ 0.00 | \$ 40,195,832 | \$ 38,494,064 | \$ 0.00 | \$ 92,903,681 |
| Economic Environment | \$ 5,201,839 | \$ 37,151,808 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 42,353,647 |
| Human Services | \$ 4,867,872 | \$ 661,827 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 5,529,699 |
| Culture/Recreation | \$ 3,891,401 | \$ 11,198,414 | \$ 0.00 | \$ 2,995,790 | \$ 0.00 | \$ 0.00 | \$ 18,085,605 |
| Court-Related Expenditures | \$ 1,196,639 | \$ 1,700,187 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 2,896,826 |
| Internal Services | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 12,804,756 | \$ 12,804,756 |
| Total Expenditures/Expenses | \$ 72,021,709 | \$ 70,536,026 | \$ 8,757,924 | \$ 71,523,022 | \$ 139,852,777 | \$ 12,804,756 | \$ 375,496,214 |
| Interfund Transfer | \$ 10,379,941 | \$ 1,016,558 | \$ 255,750 | \$ 4,223,676 | \$ 3,539,273 | \$ 0.00 | \$ 19,415,198 |
| Transfers to Elected Officials | \$ 76,281,204 | \$ 486,950 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 76,768,154 |
| Reserves | \$ 13,881,517 | \$ 48,891,154 | \$ 0.00 | \$ 34,460,360 | \$ 73,898,827 | \$ 2,941,556 | \$ 174,073,414 |
| Total Appropriated Expenditures and Reserves | <u>\$ 172,564,371</u> | <u>\$ 120,930,688</u> | <u>\$ 9,013,674</u> | <u>\$ 110,207,058</u> | <u>\$ 217,290,877</u> | <u>\$ 15,746,312</u> | <u>\$ 645,752,980</u> |

Expenditures by Function

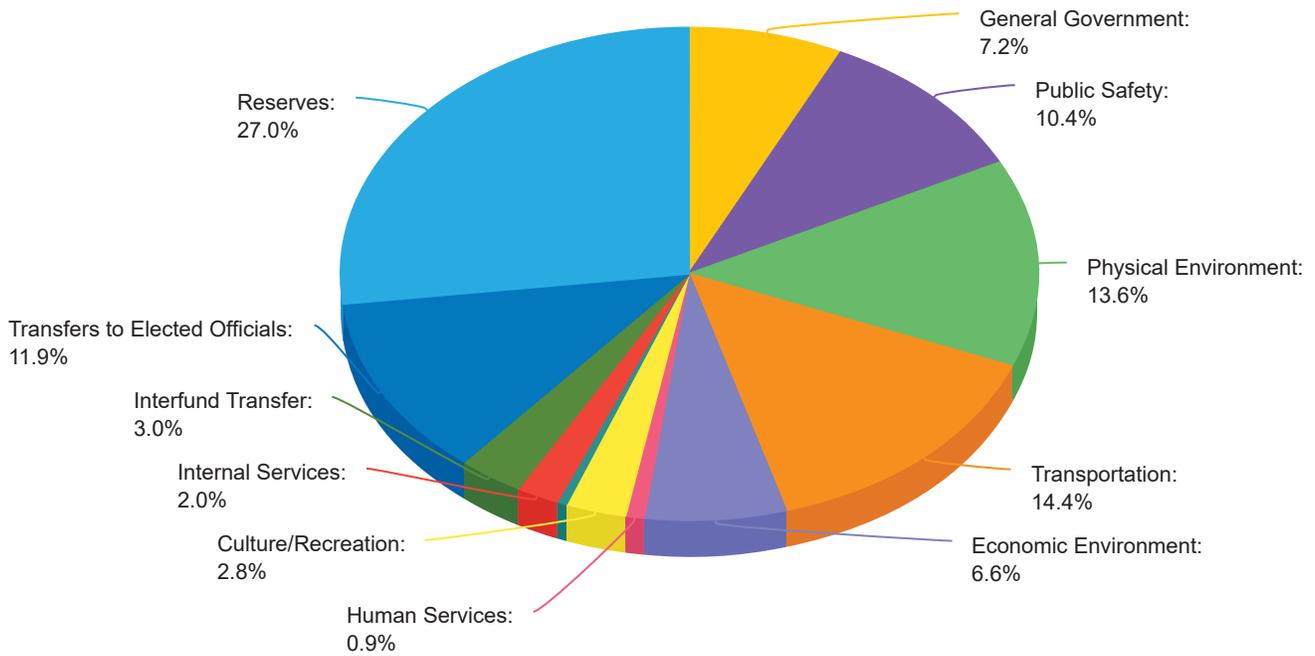
Fiscal Year Comparison



| Description | FY24 | FY25 | % (+/-) |
|--------------------------------|-----------------------|-----------------------|-------------|
| General Government | \$ 42,859,461 | \$ 46,338,373 | 8.1% |
| Public Safety | \$ 68,236,921 | \$ 66,842,704 | (2.0%) |
| Physical Environment | \$ 88,427,145 | \$ 87,740,923 | (0.8%) |
| Transportation | \$ 84,438,000 | \$ 92,903,681 | 10.0% |
| Economic Environment | \$ 36,385,991 | \$ 42,353,647 | 16.4% |
| Human Services | \$ 5,159,261 | \$ 5,529,699 | 7.2% |
| Culture/Recreation | \$ 25,689,852 | \$ 18,085,605 | (29.6%) |
| Court-Related Expenditures | \$ 3,157,584 | \$ 2,896,826 | (8.3%) |
| Internal Services | \$ 12,121,427 | \$ 12,804,756 | 5.6% |
| Interfund Transfer | \$ 21,840,866 | \$ 19,415,198 | (11.1%) |
| Transfers to Elected Officials | \$ 70,749,705 | \$ 76,768,154 | 8.5% |
| Reserves | \$ 167,347,355 | \$ 174,073,414 | 4.0% |
| Total | \$ 626,413,568 | \$ 645,752,980 | 3.1% |

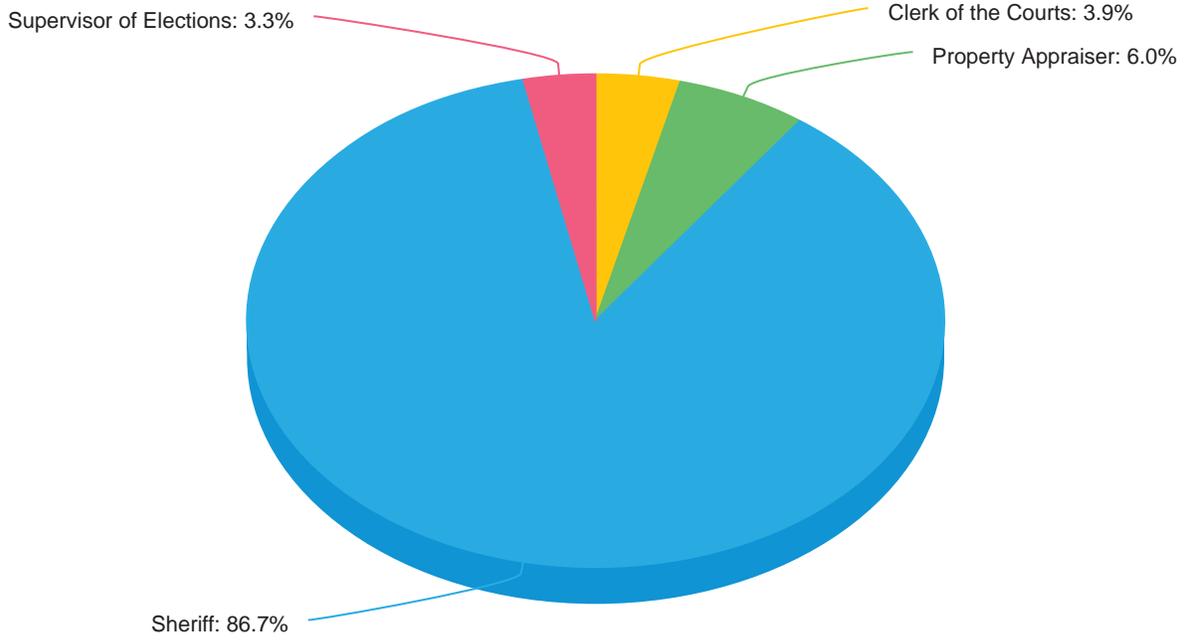
Expenditures by Function

\$645,752,980



Elected Officials

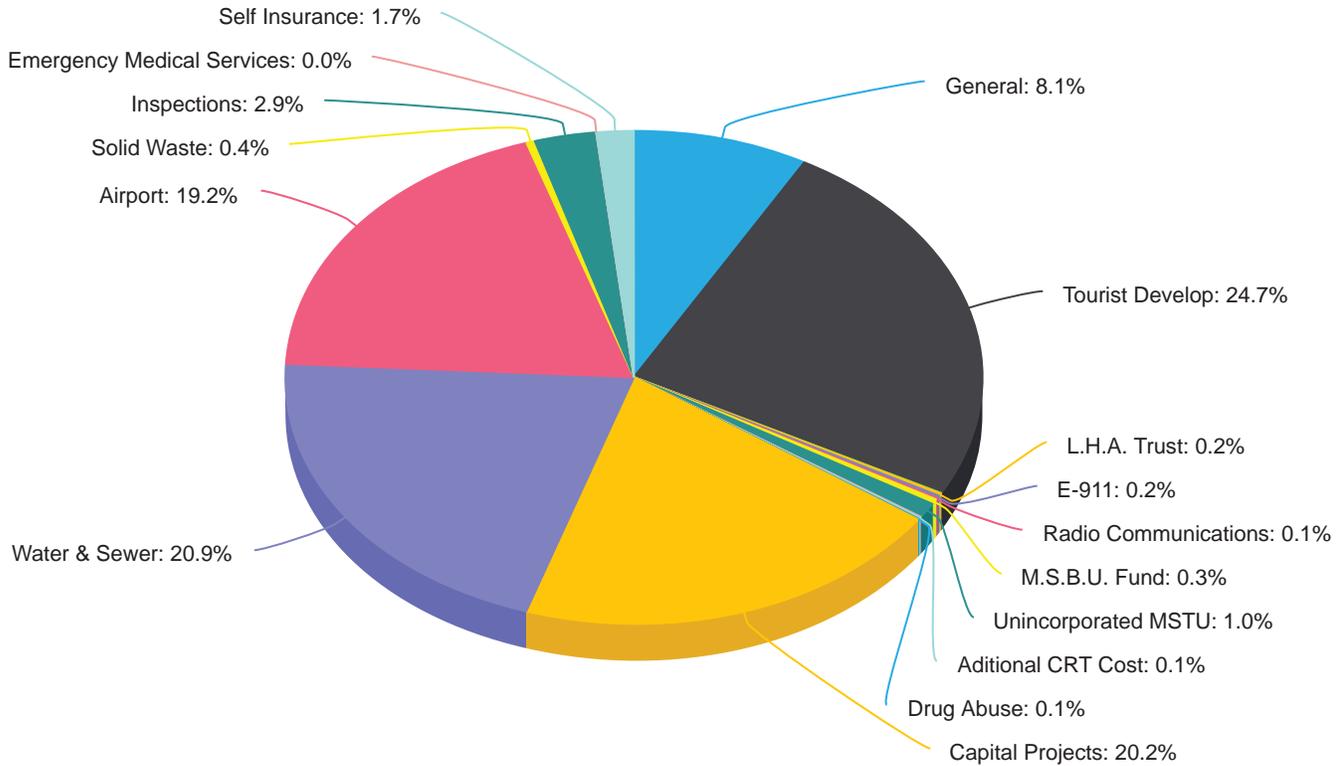
\$76,281,204



| | Amount | % |
|-------------------------|-------------------------|--------------|
| Clerk of the Courts | \$ 2,987,996.00 | 3.9 |
| Property Appraiser | \$ 4,611,460.00 | 6.0 |
| Sheriff | \$ 66,150,064.00 | 86.7 |
| Supervisor of Elections | \$ 2,531,684.00 | 3.3 |
| | <u>\$ 76,281,204.00</u> | <u>100.0</u> |

Reserves by Funds Functionally

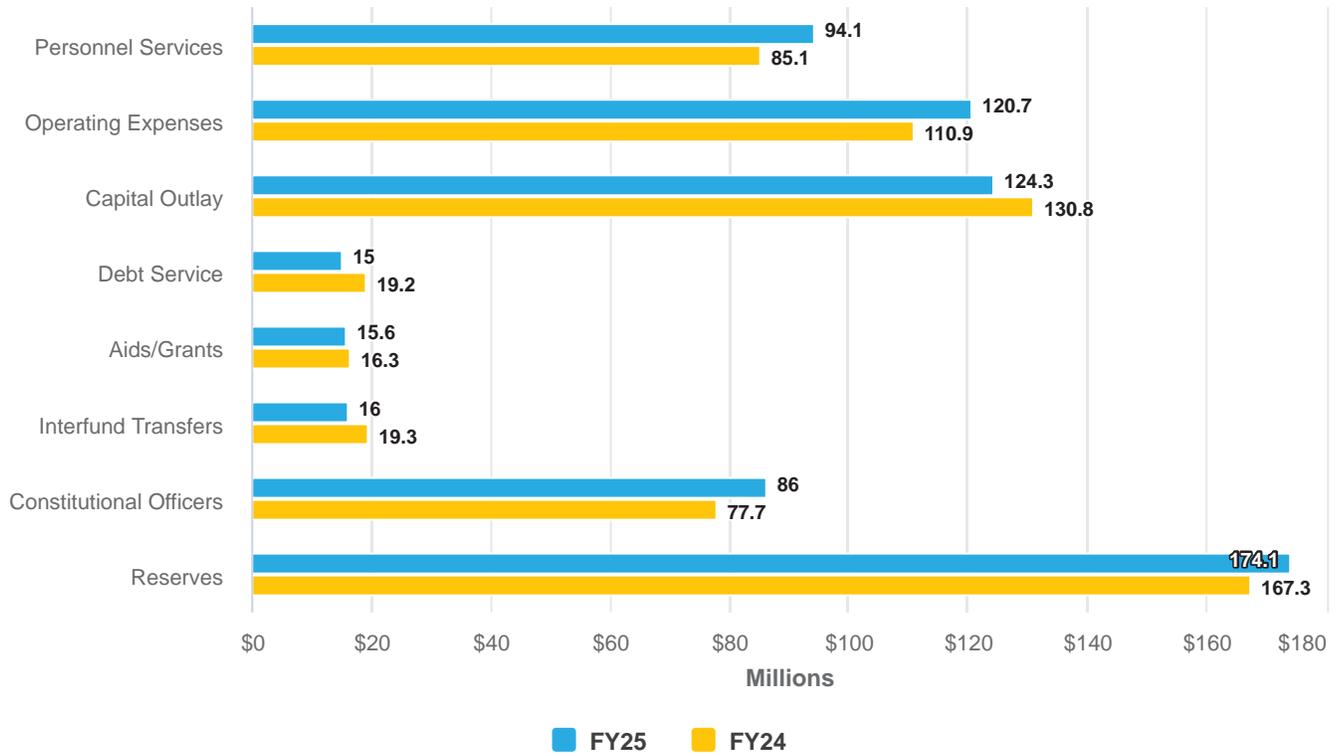
\$174,073,414



| | Amount |
|----------------------------|-----------------------|
| General | \$ 13,881,517 |
| County Transp | \$ 3,305,218 |
| Tourist Develop | \$ 42,137,398 |
| Natural Disaster | \$ 50,000 |
| L.H.A. Trust | \$ 296,975 |
| E-911 | \$ 304,779 |
| Radio Communications | \$ 165,174 |
| M.S.B.U. Fund | \$ 553,787 |
| Unincorporated MSTU | \$ 1,691,175 |
| Prisoner Benefit | \$ 75,317 |
| Additional CRT Cost | \$ 188,590 |
| Drug Abuse | \$ 122,741 |
| Fiber Optic | \$ - |
| Debt Service | \$ - |
| Capital Projects | \$ 34,460,360 |
| Water & Sewer | \$ 35,616,889 |
| Airport | \$ 32,704,897 |
| Solid Waste | \$ 676,715 |
| Inspections | \$ 4,900,326 |
| Emergency Medical Services | \$ - |
| Self Insurance | \$ 2,941,556 |
| Total | \$ 174,073,414 |

Expenditures by Activity

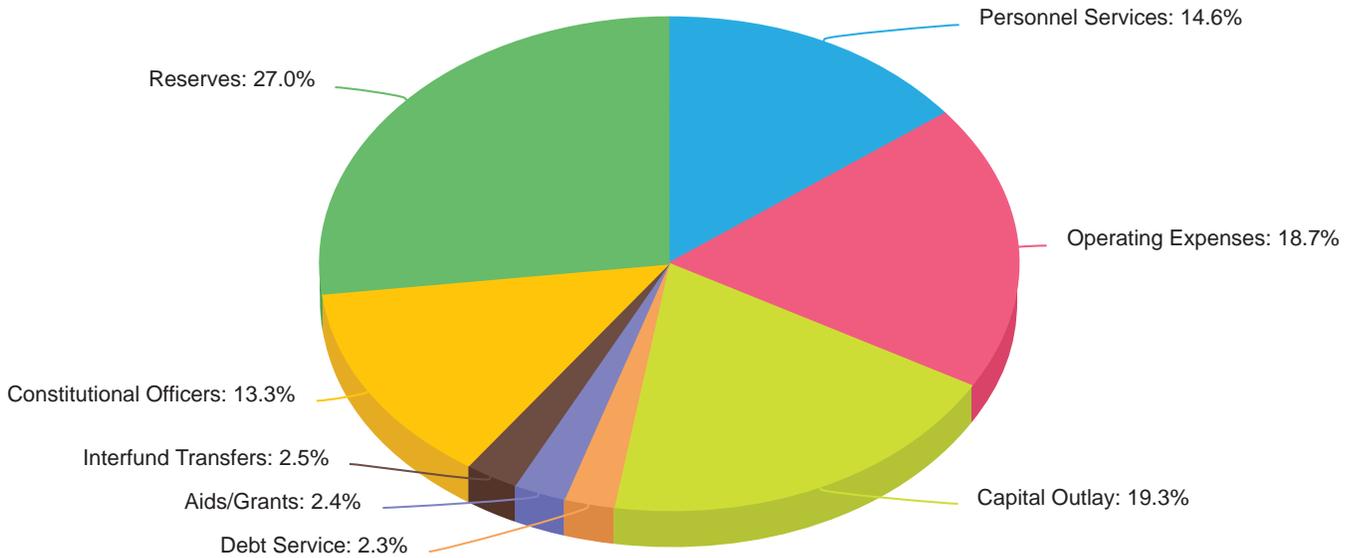
Fiscal Year Comparison



| Description | FY24 | FY25 | % (+/-) |
|-------------------------|--------------------------|--------------------------|-------------|
| Personnel Services | \$ 85,053,625.00 | \$ 94,121,274.00 | 10.7% |
| Operating Expenses | \$ 110,853,525.00 | \$ 120,704,429.00 | 8.9% |
| Capital Outlay | \$ 130,839,509.00 | \$ 124,335,737.00 | (5.0%) |
| Debt Service | \$ 19,161,526.00 | \$ 14,973,629.00 | (21.9%) |
| Aids/Grants | \$ 16,252,623.00 | \$ 15,586,089.00 | (4.1%) |
| Interfund Transfers | \$ 19,311,108.00 | \$ 15,998,617.00 | (17.2%) |
| Constitutional Officers | \$ 77,666,397.00 | \$ 85,959,791.00 | 10.7% |
| Reserves | \$ 167,275,255.00 | \$ 174,073,414.00 | 4.1% |
| Total | \$ 626,413,568.00 | \$ 645,752,980.00 | 3.1% |

Expenditures by Activity

\$645,752,980



| | Amount |
|-------------------------|--------------------------|
| Personnel Services | \$ 94,121,274.00 |
| Operating Expenses | \$ 120,704,429.00 |
| Capital Outlay | \$ 124,335,737.00 |
| Debt Service | \$ 14,973,629.00 |
| Aids/Grants | \$ 15,586,089.00 |
| Interfund Transfers | \$ 15,998,617.00 |
| Constitutional Officers | \$ 85,959,791.00 |
| Reserves | \$ 174,073,414.00 |
| | <u>\$ 645,752,980.00</u> |

