

Proposed Budget

FOR THE
FISCAL YEAR
2026

An aerial photograph of a beach scene. The top right shows turquoise waves with white foam crashing onto a sandy shore. A blue beach umbrella and a group of people are visible on the sand. Further down the beach, a person is lying on their stomach. The bottom left shows a sandy dune with sparse green vegetation and a wooden fence line. The entire image is framed by large, diagonal blue geometric shapes on the left and bottom right.

OKALOOSA
COUNTY

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Office of the County Administrator

OKALOOSA COUNTY, FLORIDA

John Hofstad
County Administrator

July 8, 2025

Honorable Members of the Okaloosa County Commission:

By this letter, your budget staff formally transmits the recommended 2025-2026 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 2025, provided staff direction to focus resources and energy in areas to support our residents, employees, and infrastructure improvements. The FY26 Tentative Budget is a bold step forward, grounded in fiscal responsibility, fueled by innovation, and focused on building a stronger, more resilient future for our community. It reflects our deep commitment to service excellence and smart stewardship of public resources.

The proposed Fiscal Year 2025-2026 County Budget does not contemplate a property tax rate increase. For the ninth year in a row, there is no recommended change in the county millage rate of 3.8308. This continued trend is a focus of County administration. It's the result of disciplined planning and a clear vision to deliver high impact services. We are currently navigating a period of rapid change and financial uncertainty. Inflation, rising costs, and the potential for reduced federal and state support are challenges. This budget pushes us to think creatively, act strategically, and invest in solutions that make our programs more sustainable.

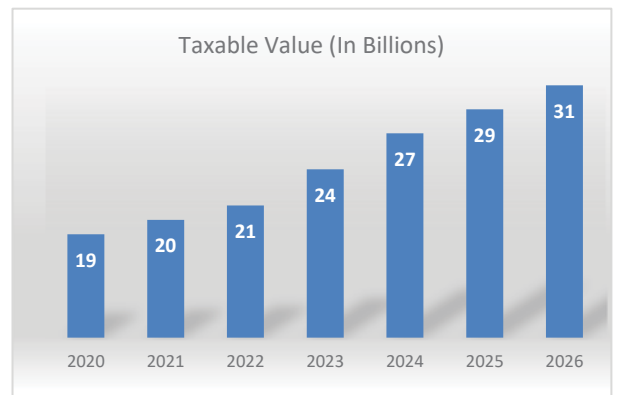
Sustainable investments include the development of a Water Reclamation Facility, other utilities and roadway infrastructure in the undeveloped Shoal River Industrial Park. These investments drew the interest of corporations and have resulted in this area being the selected site for multi-million-dollar commercial development. Williams International is a transformative aerospace manufacturing company whose planned \$1 billion investment is the largest in Northwest Florida's history. Central Maloney, a prominent transformer manufacturer, has selected the Shoal River area as the site for a new state-of-the-art \$50 million manufacturing facility. These economic development milestones position Okaloosa County as a key player in the global aerospace industry.

The FY26 Tentative Budget reflects our values, meets today's demands, and positions us to seize tomorrow's opportunities. With this budget, we are not just managing resources; we are driving progress and shaping a future we can all be proud of. The total budget across all funds for FY 2025-2026 is \$687,005,131. The spending plan for next year represents an increase of \$38,670,160 or approximately a 6.0% increase.

Property Taxes

The total recommended General Fund budget is \$183,528,868 which represents a 4.0% increase from FY 2024-2025. Property tax is the primary source of General Fund revenue, providing \$107,375,686 or 58.5% of the total revenue. Property tax revenue is also used to support the County Health Department (\$669,420) and the Capital Projects Fund (\$3,893,790). The current year gross taxable value for operating purposes is \$30,758,697,118, a 6% increase over the prior year final gross taxable value of \$29,009,508,674. The proposed millage rate remains at 3.8308. Total taxes to be levied at the proposed millage rate are \$117,830,417. With an estimated collection rate of 95%, total projected revenue is \$111,938,896, an increase of \$6.5 million when compared to the prior year budget of \$105,470,768.

The Unincorporated MSTU property tax revenue for FY 2025-2026 is \$3,958,743, which represents a 5.5% increase over FY 2024-2025. The current year gross taxable value for operating purposes is \$13,936,781,180, a 5.5% increase over the prior year final gross taxable value of \$13,216,790,205. The proposed millage rate remains at .2990. Total taxes to be levied at the proposed millage rate are \$4,167,098. With an estimated collection rate of 95%, total projected revenue is \$3,958,743, an increase of \$206,937 when compared to the prior year budget of \$3,751,806.



Personnel and Employee Benefits

Okaloosa County employees are the most vital asset of our government and serve as ambassadors of the county through the services we provide to our residents. The proposed budget prioritizes a healthy and sustainable work environment. Workforce retention remains a key component of our organizational success. To support this, the FY 2026 Proposed Budget includes a 3% market adjustment for all employees.

The FY 2025 Adopted Budget authorized 1,094 positions. During the current fiscal year, the Board of County Commissioners approved 5 additional positions, increasing the total to 1,099. The FY 2025–2026 Proposed Budget includes 26 new positions, bringing the total to 1,125. These additions are concentrated primarily in Parks and Tourism, addressing staffing needs required to complete planned projects and meet departmental goals. Twelve of the new positions are fully or partially supported with General Funds and are being proposed to support service level improvement and operational needs.

Public Safety

County Jail: The FY 2026 budget contains funds to complete several projects in the jail including replacement of aging washers and dryers (\$30,000), replacement of outdated computer equipment (\$50,000) and copiers (\$10,000). The FY 2026 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 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 2026, the division intends to replace three ambulances. The FY 2025-2026 budget is proposed at \$17,529,423 or 6.2% more than last year.

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 FY26 cost is \$100,000.

Facility Maintenance North Admin Building: The Master Plan design for the Facility Maintenance North property is in progress. The FY26 cost is \$1,000,000.

Other Capital Projects include:

Harden OCAB Front Entrance	\$75,000
OCAB Mass Notification	\$50,000
South Head End (Server Location) / OMB Offices New Generator	\$250,000
Transit Building – Ridge and Roof, Restore the Entire Roof	\$90,000
Crestview Courthouse Drainage (Commissioner Entrance)	\$75,000
Brackin Building – New Elevator	\$150,000
North Health Department Building – Exterior Insulation Finishing Systems Repairs	\$100,000
Crestview Courthouse – New Boiler	\$75,000

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 Facilities Maintenance, Mosquito Control, County Parks, Code Enforcement and Information Technology.

Law Enforcement

Sheriff's Office: The Okaloosa County Sheriff's Office represents the law enforcement arm of government and is responsible for maintaining peace and order. Okaloosa County shares this responsibility and provides the necessary financial resources to provide these services. Community surveys routinely place law enforcement as a top priority among the various services government provides. Over the past several budget cycles, significant attention has been given to the Sheriff's office and increasing budget needs, primarily recruitment and retention. The FY 2025-2026 budget request of \$64,271,093 represents a \$4.0 million or 6.7% increase over the prior year budget of \$60,240,402.

The county also provides an additional \$7,382,367 to the Sheriff for providing contract services in the County that includes the Airports Security, Tourist Development, and Communication Services. The total FY 2026 requested budget for the Sheriff's Office, including county contracts, is \$71,653,460, which represents a 6.6% 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 2026 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 2025-2026 proposed budget of \$94,835,974 is 8.4% more than last year. The FY 2026 budget includes funds for a multipurpose pedestrian trail along Santa Rosa Blvd., renovations inside Rigdon Center and the addition of a splash pad at Ross Marler Park.

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 2026 projects scheduled for completion include HVAC Rehab and the covered walkways expansion Phase II. The FY 2025-2026 proposed budget of \$73,167,613 is 2.1% lower than the previous year. The decrease is primarily due to a reduction in this year's spend on capital projects.

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 2026 activities include extending a transmission main to the Longwood/Poquito area in order to increase supply and pressure. The proposed FY 2025-2026 budget is estimated at \$94,133,284, a 2.3% 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 FY 2025-2026 budget is proposed at \$27,727,092 or 7.6% higher 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 4, 2025 in Crestview and the final hearing on September 16, 2025 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 Sheila Fitzgerald, Deputy County Administrator; Craig Coffey, Deputy County Administrator; Jason Autrey, Deputy County Administrator; Faye Douglas, Office of Management and Budget Director; Brandy Richards, Budget Analyst; and Kelly Bird, Risk & Human Resources Director.

Respectfully Submitted,

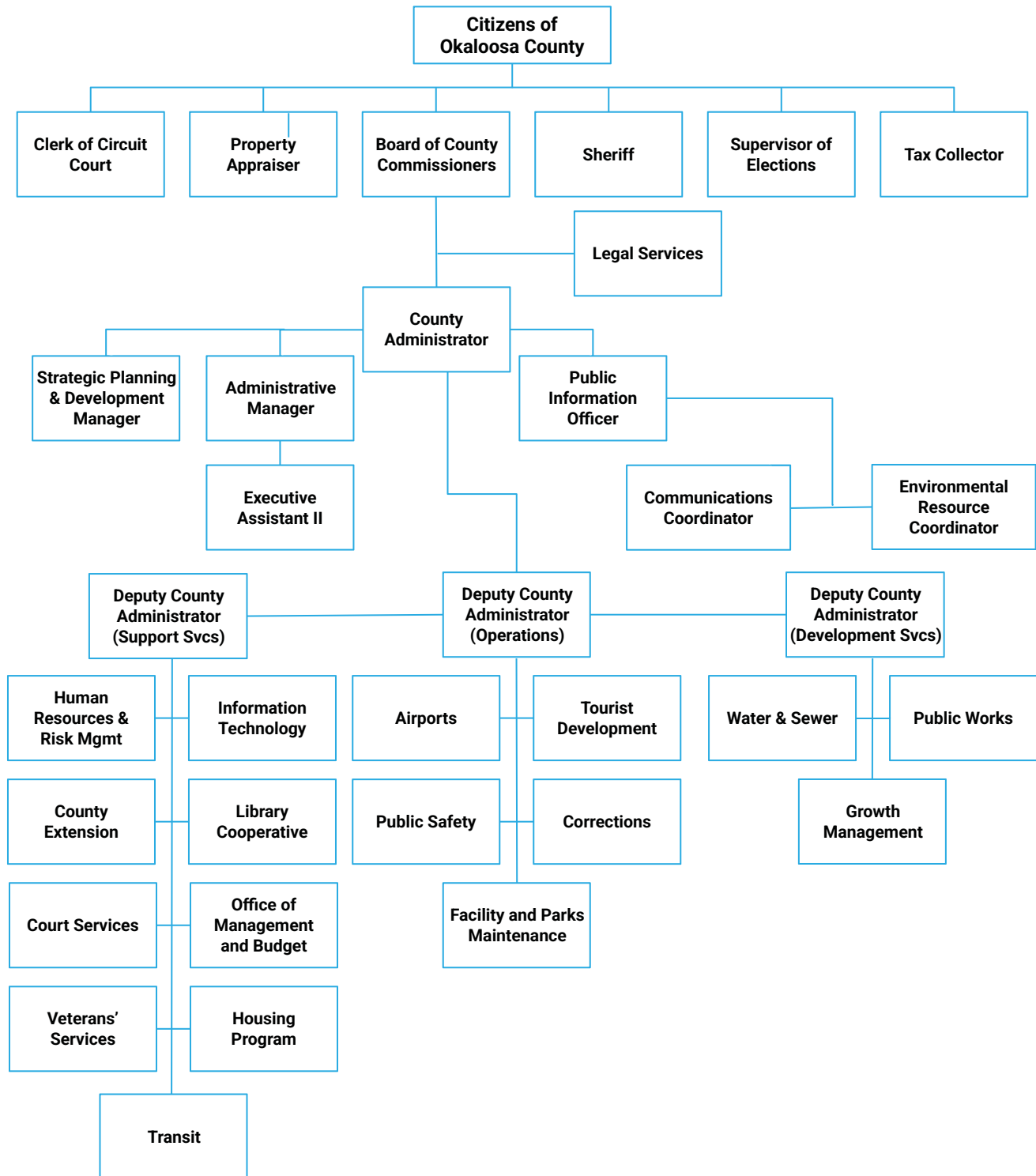


John Hofstad
Okaloosa County Administrator

County Officials

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

Organizational Chart



BUDGET CALENDAR
FISCAL YEAR 2025-2026**ACTION**

July 1, 2025	Property Appraiser certifies the taxable value and delivers to each taxing authority ("Day 1" of Schedule)
July 8, 2025	Budget Workshop - County Administrator Presents Proposed Budget
July 8 & July 22, 2025	BCC conducts budget workshops and adjusts budgets as they deem necessary
July 22, 2025	Special Commission Meeting to approve proposed millage rate, prior year millage rate, current year rolled-back rate and the date, time and location of the Tentative Budget Hearing.
By August 4, 2025	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, 2025	Last day for Property Appraiser to mail Notices of Proposed Property Taxes (TRIM Notice) to taxpayers (includes public hearing information)
September 4, 2025	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the tentative budget and proposed millage rate. (Crestview - Crestview Courthouse - 5:01 p. m.)
Sep 12 - Sep 16, 2025	Advertisement of proposed budget and notice of public hearing at which Board intends to adopt a final millage rate and final budget.
September 16, 2025	Public Hearing by BCC to receive citizen input and answer questions concerning the adoption of the final millage rate and final budget. (Shalimar - County Administration Building -5:01 p. m.)
September 19, 2025	Submit resolutions adopting millage and budget to tax collector, property appraiser and Departement of Revenue.
September 30, 2025	Adopted Budget posted to County website
October 1, 2025	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.



PROPOSED BUDGET / OKALOOSA COUNTY

MILLAGE RATES

PROPOSED BUDGET

Millage Rates

County-Wide Gross Taxable Value	\$ 30,758,697,118	
Unincorporated MSTU Gross Taxable Value	\$ 13,936,781,180	
Current Millage Rate	\$ 3.8308	per \$1000
Proposed Millage Rate	\$ 3.8308	per \$1000
Rolled-Back Rate (County-Wide)	\$ 3.6825	per \$1000
Rolled-Back Rate (Aggregate)	\$ 3.9663	per \$1000
Prior Year Maximum Millage Limitation	\$ 5.4011	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	3.6746	per \$1000	\$ 107,375,686
County Public Health Unit	0.0229		\$ 669,420
Capital Outlay	0.1333		\$ 3,893,790
Total County-Wide Millage	3.8308	per \$1000	
Total County-Wide Taxes			\$ 111,938,896

Non County-Wide

Unincorporated Municipal Service Taxing Unit (MSTU)	0.1800	per \$1000	\$ 2,383,190
County Transportation Trust Fund	0.1190		\$ 1,575,553
Total MSTU Millage	0.2990		
Total MSTU Taxes			\$ 3,958,743
Aggregate Millage Rate	3.9663	per \$1000	
Total County & Non County-Wide Taxes			\$ 115, 897, 639

Prior Year Millage Rates

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
Totals - Prior Year	\$ 3.8308	per \$1000	\$ 105,470,768
County Transportation Trust Fund	0.1190		\$ 1,493,194
Unincorporated Municipal Service Taxing Unit (MSTU)	0.1800		\$ 2,258,612
Total MSTU Millage	0.2990		3,751,806
Total County & Non County-Wide Taxes Prior Year			\$ 109,222,574

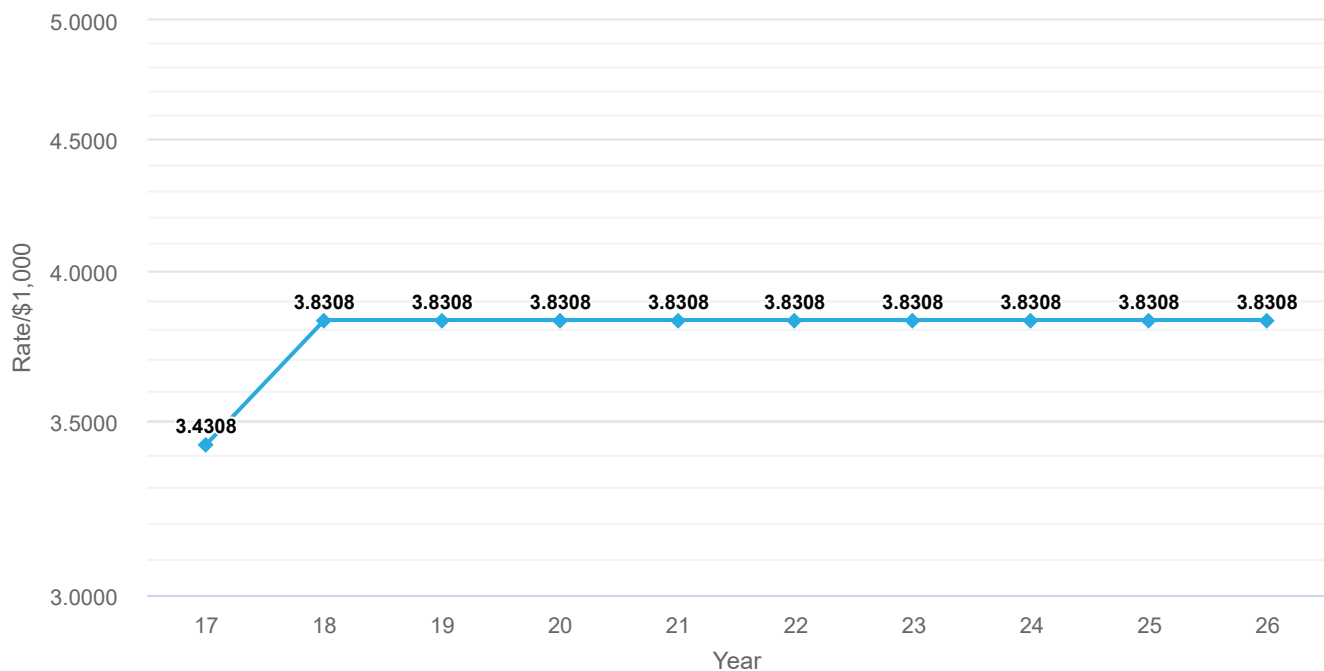
County-Wide Millage - Last Ten Years

FUND	FY17	FY18	FY19	FY20	FY21
General	3.3849	3.7494	3.7214	3.7244	3.7422
County Public Health Unit	0.0459	0.0376	0.0353	0.0334	0.0313
Capital Outlay Construction Fund	-	0.0438	-	0.0358	0.0573
Emergency Medical Services Enterprise	-	-	0.0741	0.0372	-
Total County-Wide Levy	3.4308	3.8308	3.8308	3.8308	3.8308
County Transportation Trust Fund	-	-	-	-	0.1190
Unincorporated MSTU	0.2990	0.2990	0.2990	0.2990	0.1800
Total	0.2990	0.2990	0.2990	0.2990	0.2990
Aggregate Millage Rate	3.5715	3.9714	3.9710	3.9704	3.9708

FUND	FY22	FY23	FY24	FY25	FY26
General	3.7122	3.6394	3.6649	3.6629	3.6746
County Public Health Unit	0.0296	0.0287	0.0256	0.0239	0.0229
Capital Outlay Construction Fund	0.0890	0.1626	0.1403	0.1440	0.1333
Total County-Wide Levy	3.8308	3.8308	3.8308	3.8308	3.8308
County Transportation Trust Fund	0.1119	0.1119	0.1190	0.1190	0.1190
Unincorporated MSTU	0.1871	0.1871	0.1800	0.1800	0.1800
Total	0.2990	0.2990	0.2990	0.2990	0.2990
Aggregate Millage Rate	3.9704	3.9704	3.9681	3.9671	3.9663

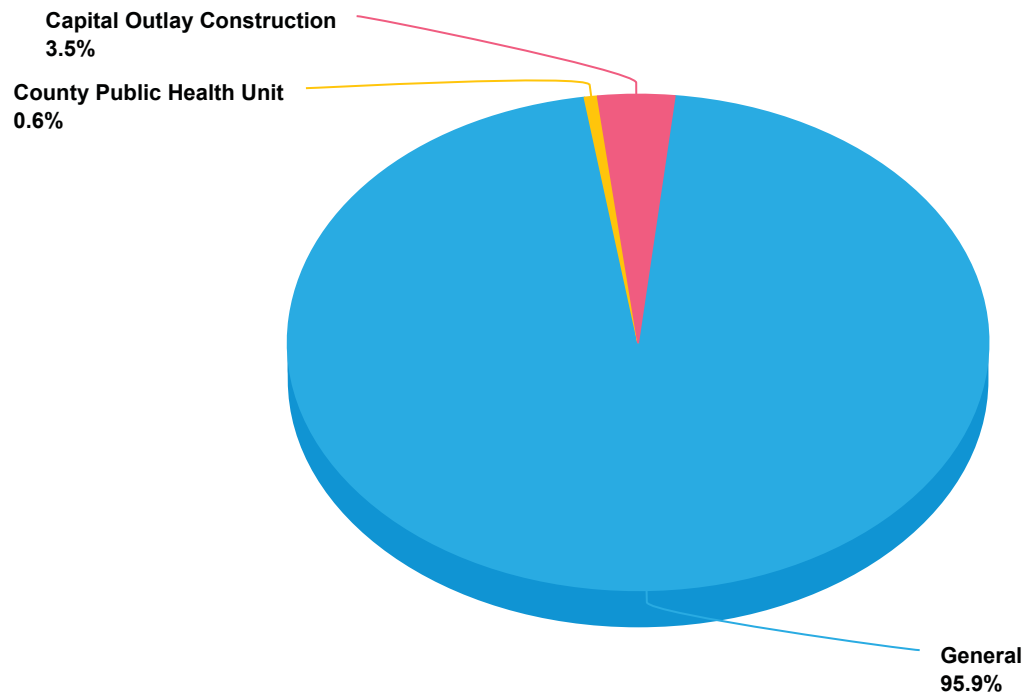
County-Wide Millage

Last Ten Years



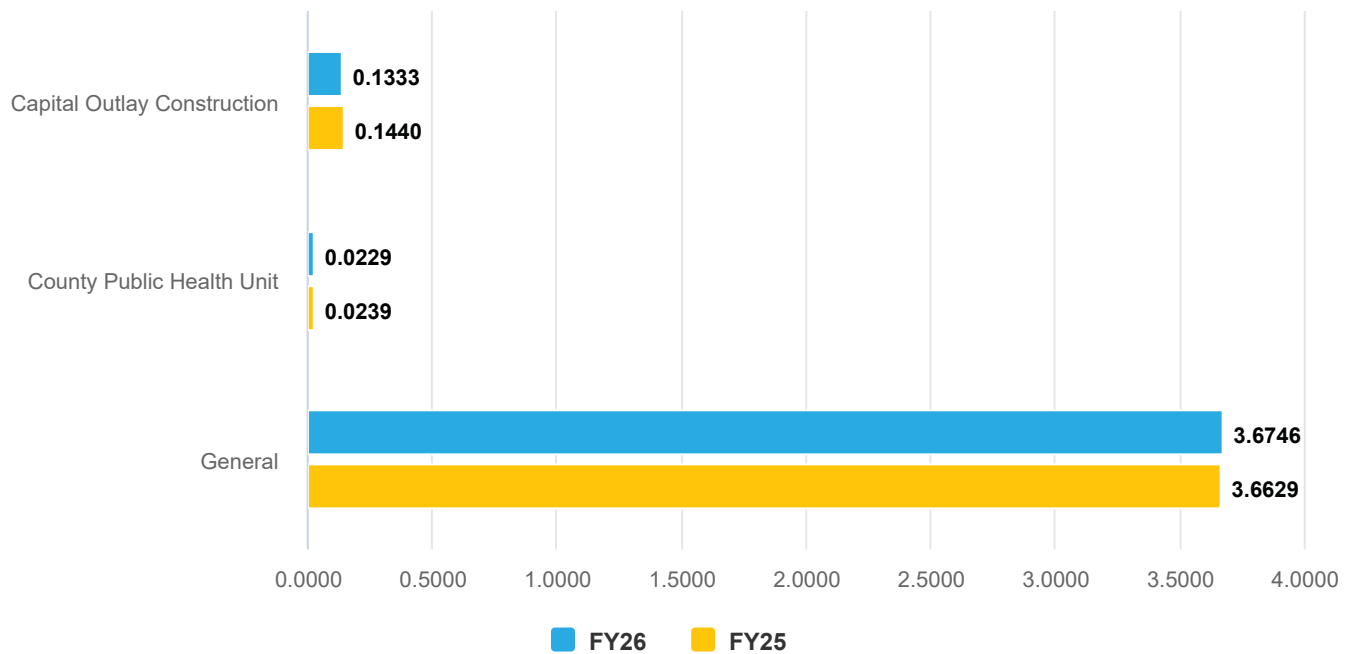
Millage Percentage by Fund

Fiscal Year 2026



Millage Comparison

FY25 vs. FY26



Property Value - Last Ten Years

Year	Final Valuation	Millage		Taxes	Total Budget
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	\$ 648,334,971
2026	\$ 30,758,697,118	3.8308	(3)	\$ 111,938,896	\$ 687,005,131

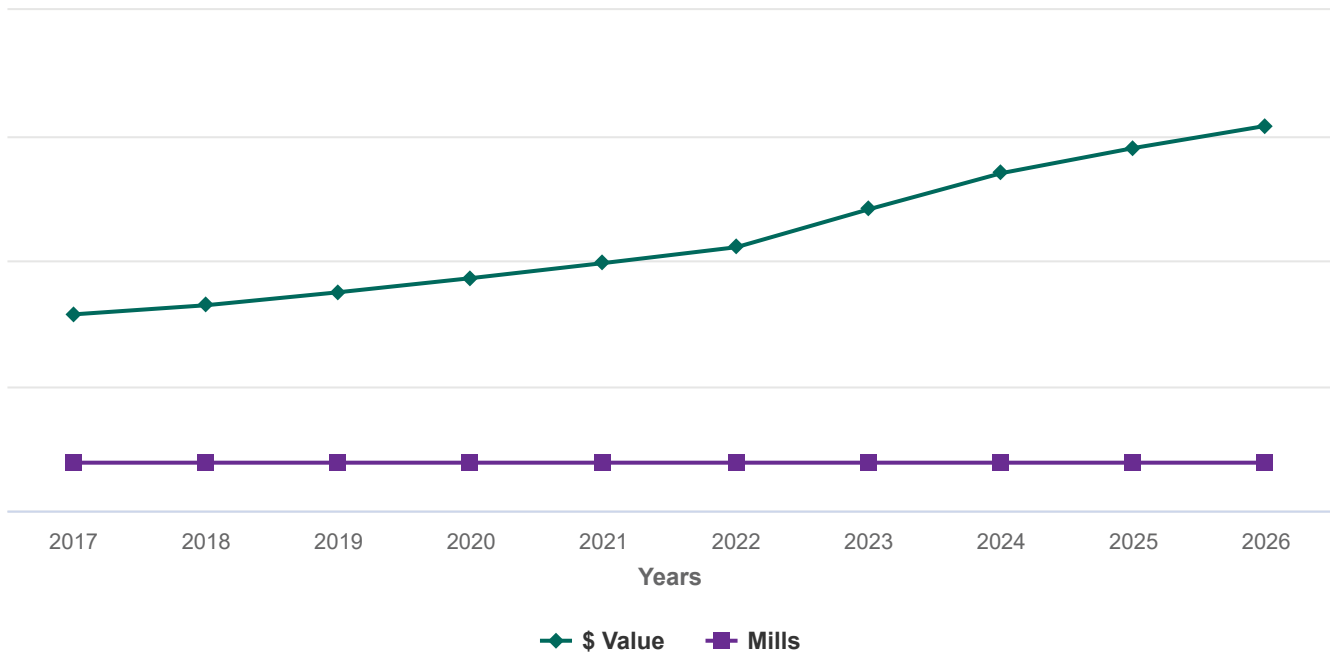
(1) Taxes at 96.0%

(2) Taxes at 96.5%

(3) Taxes at 95.0%

Trend Comparison

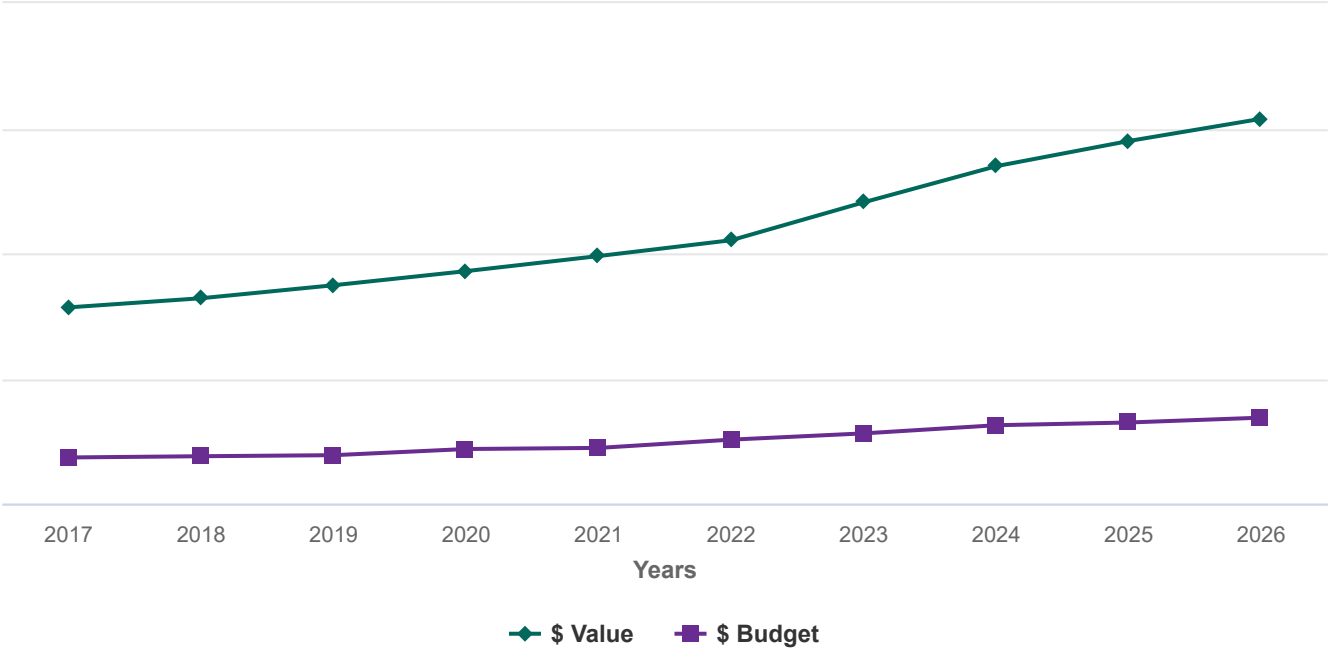
Value vs. Millage



Year	Value	Mills
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
2026	30.7587	3.8308

Trend Comparison

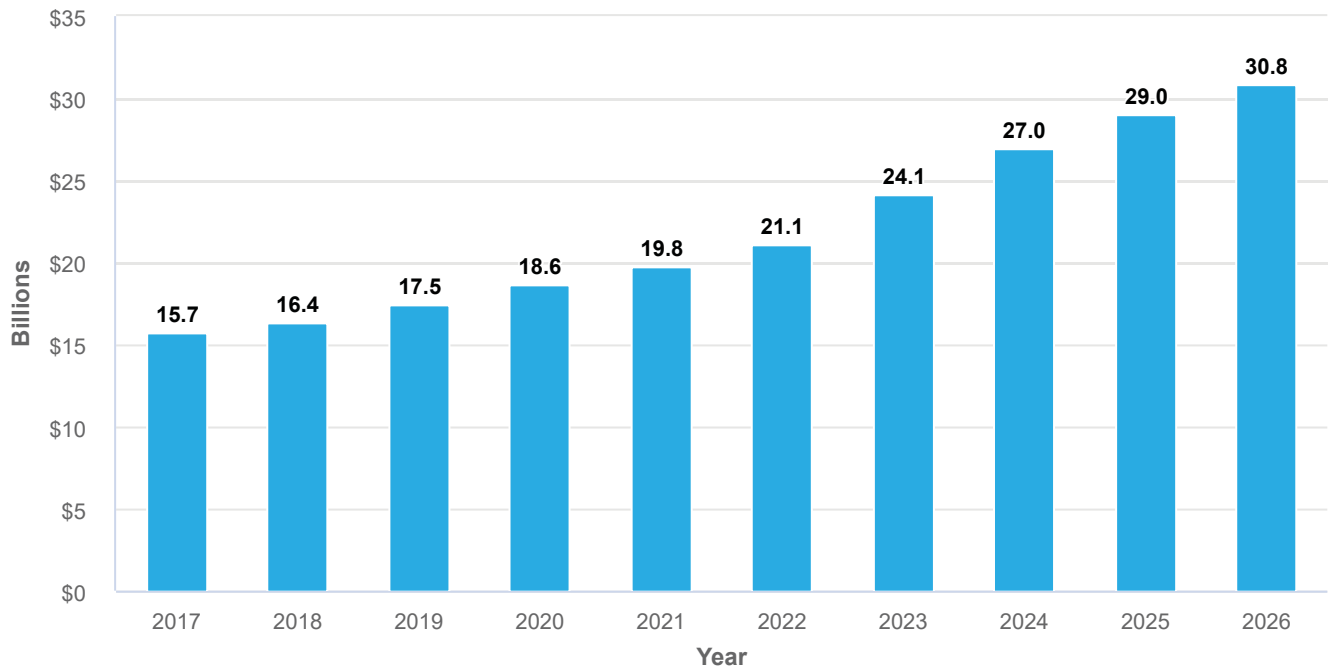
Value vs. Budget



Year	Value	Budget
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	6.4833
2026	30.7587	6.8701

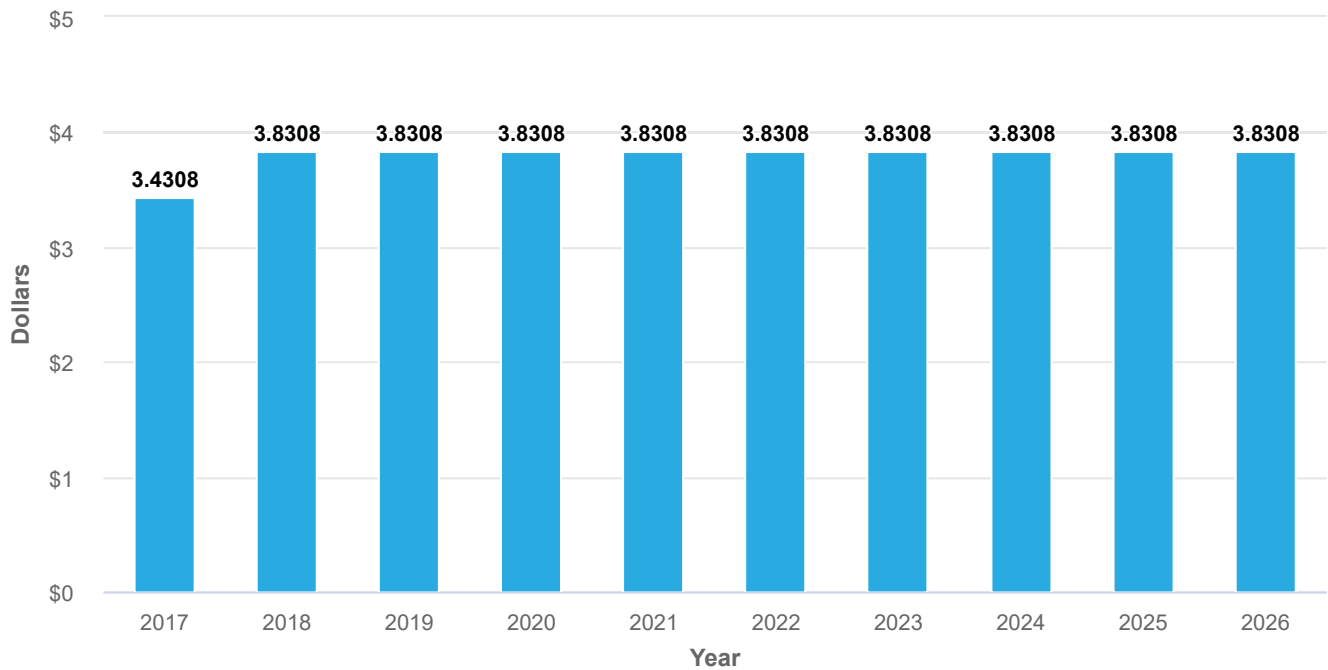
Property Valuation

Last Ten Years



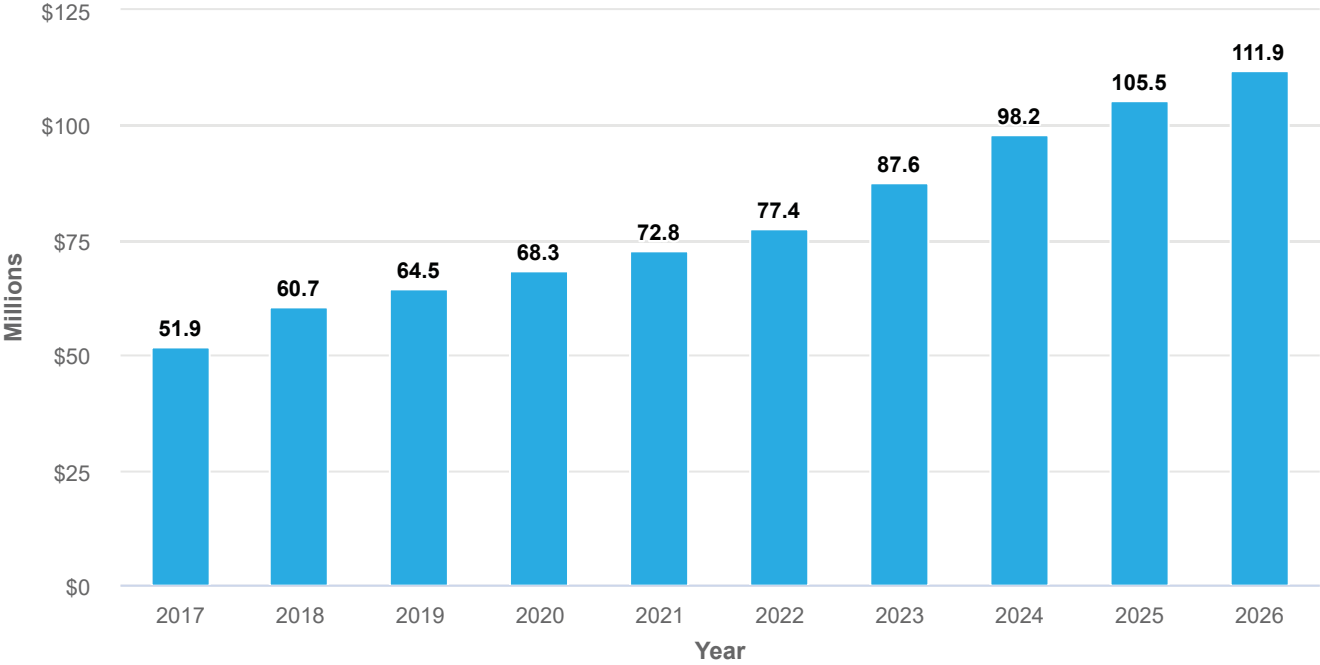
Millage Rate

Last Ten Years



Property Taxes

Last Ten Years

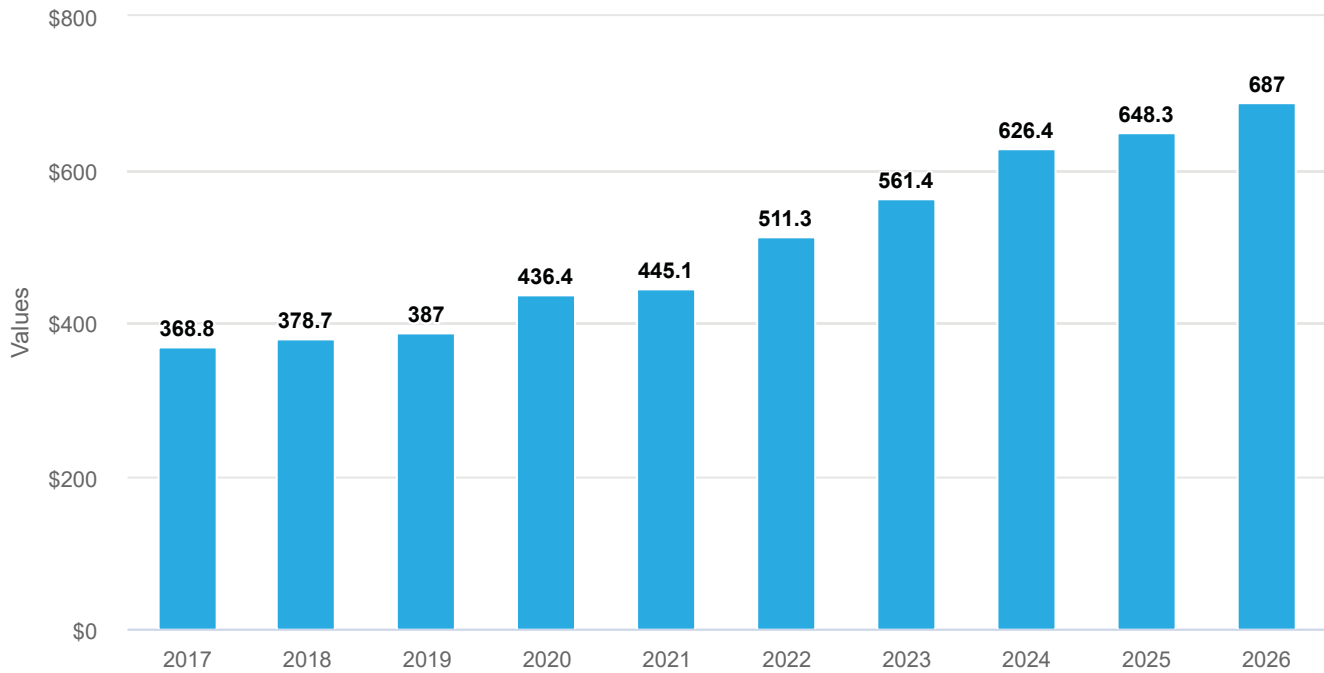


Year	Taxes	
2017	\$	51,921,708
2018	\$	60,677,128
2019	\$	64,520,935
2020	\$	68,335,163
2021	\$	72,768,374
2022	\$	77,418,064
2023	\$	87,647,420
2024	\$	98,151,914
2025	\$	105,470,768
2026	\$	111,938,896

PROPOSED BUDGET

Total Budget

Last Ten Years



Year	Budget
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	\$ 648,334,971
2026	\$ 687,005,131



PROPOSED BUDGET / OKALOOSA COUNTY

HUMAN RESOURCES SUMMARY



PROPOSED BUDGET

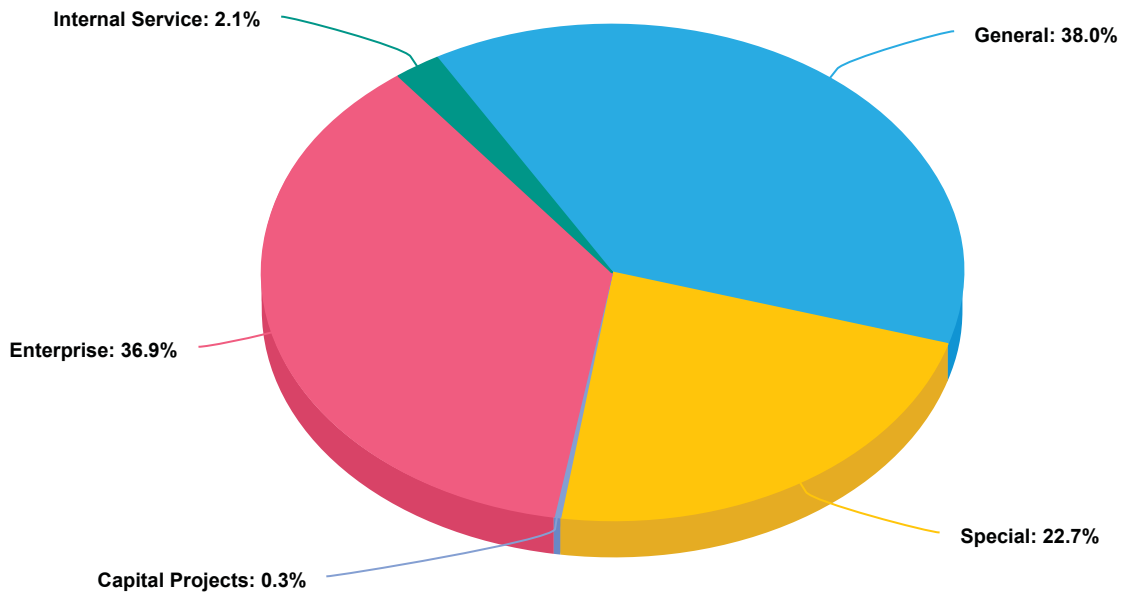
Human Resources Summary

Fund	Title	FY23	FY24	FY25	FY26	+/-
001	Board of County Commissioners	10	10	10	10	-
	County Administrator	8	8	10	10	-
	Purchasing	8	8	8	8	-
	Human Resources	11	11	11	11	-
	Office of Management & Budget	3	3	3	3	-
	Growth Management	14	16	12	13	1
	Information Technology	36	38	42	44	2
	Facility Maintenance	57	57	62	64	2
	Housing	-	-	3	3	-
	Emergency Management	4	4	4	4	-
	Code Enforcement	7	7	7	7	-
	Beach Safety	28	28	28	28	-
	Beach Park Ranger	2	2	2	2	-
	Corrections	138	141	148	148	-
	Agriculture Extension	10	10	10	10	-
	Grants Administration	4	4	5	5	-
	Community Transit	9	9	9	9	-
	Veterans Services	4	4	4	5	1
	Mosquito Control	9	9	10	10	-
	EMS Opioid Settlement	-	-	2	2	-
	Library Cooperative	1	1	2	2	-
	Tourist District Parks	10	11	15	19	4
	Pretrial Services	7	7	7	7	-
	Drug Court/Mental Health - Grant	4	4	4	4	-
	FDLIS Cooperative - Grant	1	1	-	-	-
	General Fund	385	393	418	428	10
101	Engineering & Administration	22	24	24	30	6
	Road Maintenance	60	60	63	63	-
	Traffic Signal Maintenance	6	6	6	6	-
	Stormwater Management	11	11	11	11	-
	Road Construction	26	26	26	20	(6)
	Traffic Planner - Grant	2	2	2	2	-
104	5th TDT-Tourism Promotion	23	29	37	38	1
	3rd TDT-C.C. Administration	26	27	30	30	-
	Tourism Venues	-	1	6	10	4
115	Unincorporated County Parks	22	23	26	32	6
119	Prisoner Benefit	4	5	5	5	-
120	Judicial Innovations	3	3	3	3	-
	Law Library	1	1	1	1	-
	Teen Court	2	2	2	2	-
124	Choctaw Bay Estuary	1	2	2	2	-
	TGC Coctaw Program	1	-	-	-	-
	Special Revenue Funds	210	222	244	255	11
303	Infrastrucrture Surtax Fund	3	3	3	3	-
	Capital Project Funds	3	3	3	3	-
411	Water & Sewer-Operating	148	152	157	159	2
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	18	1

Human Resources Summary

Fund	Title	FY23	FY24	FY25	FY26	+/-
441	Inspection	23	25	26	26	-
450	Emergency Medical Services	157	157	161	163	2
	Enterprise Funds	394	400	410	415	5
501	Risk Management	6	6	6	6	-
502	Fleet Operations	19	19	18	18	-
	Internal Service Funds	25	25	24	24	-
	GRAND TOTAL	1,017	1,043	1,099	1,125	26
		FY23	FY24	FY25	FY26	
	Elected Officials	5	5	5	5	-
	Full-time	920	945	997	1,021	24
	Part-time	11	12	16	18	2
	Relief	81	81	81	81	-
	Total	1,017	1,043	1,099	1,125	26

Positions by Major Fund





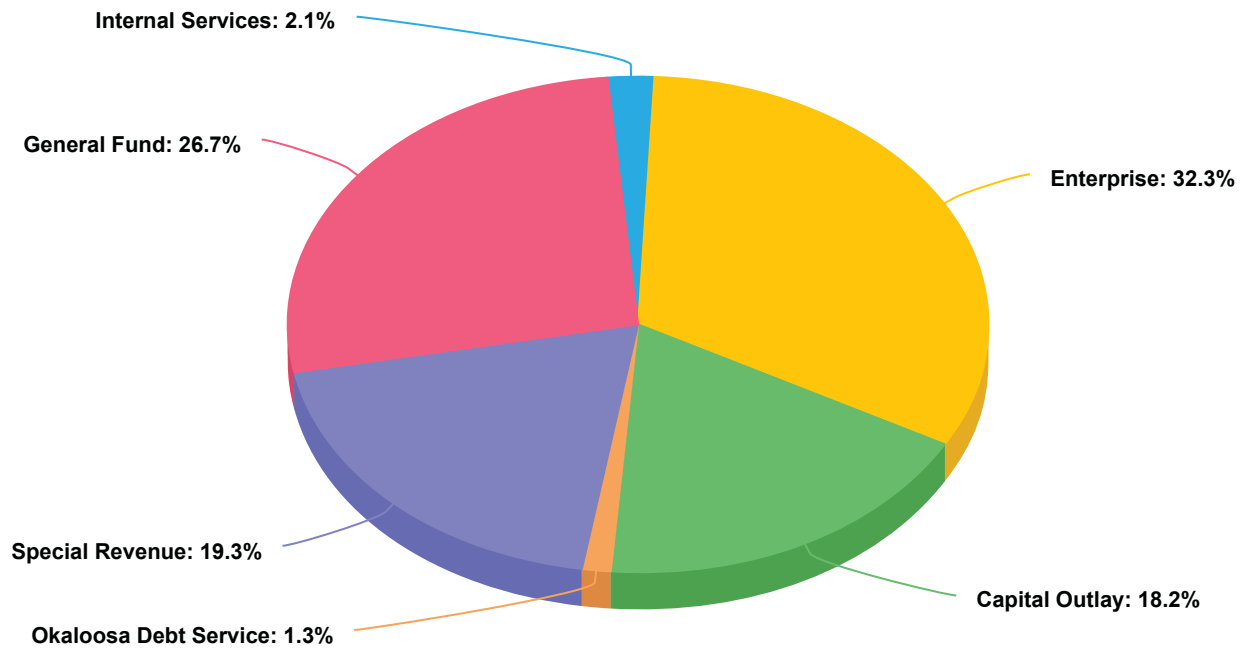
PROPOSED BUDGET / OKALOOSA COUNTY

SUMMARY OF BALANCES REVENUES & EXPENDITURES

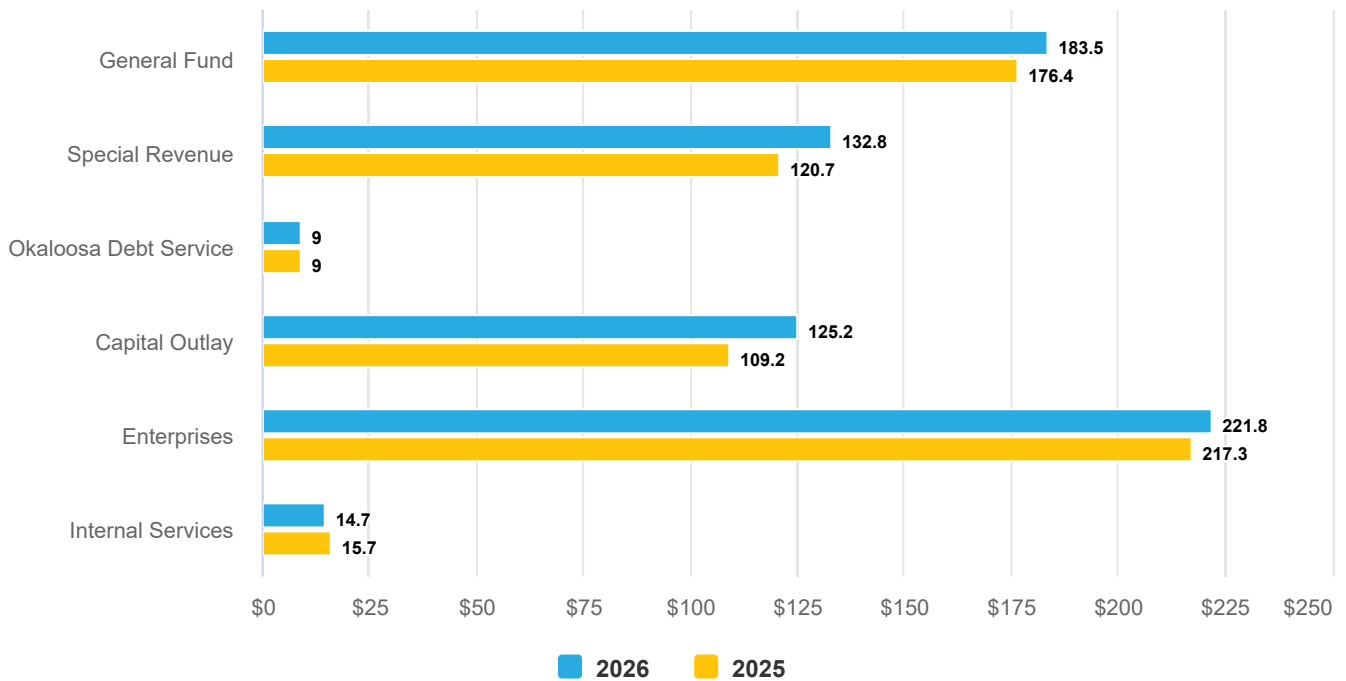
Summary of Balances Revenues and Expenditures

Fund	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
001	General Fund	\$ 172,595,020	\$ 176,391,331	\$ 183,528,868	\$ 7,137,537	4.0%
101	County Transportation Trust Fund	\$ 17,511,399	\$ 16,509,332	\$ 16,326,182	\$ (183,150)	(1.1%)
104	Tourist Development Fund	\$ 82,175,521	\$ 87,467,874	\$ 94,835,974	\$ 7,368,100	8.4%
105	Natural Disaster Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0.00	(0.00%)
106	Local Housing Assistance Trust Fund	\$ 424,909	\$ 368,484	\$ 397,955	\$ 29,471	8.0%
108	E-911 Operations Fund	\$ 1,809,896	\$ 1,331,337	\$ 1,794,183	\$ 462,846	34.8%
109	Radio Communications Fund	\$ 363,254	\$ 200,174	\$ 338,754	\$ 138,580	69.2%
110	Law Enforcement Trust Fund	\$ 159,873	\$ 106,950	\$ 74,071	\$ (32,879)	(30.7%)
111	Police Academy Fund	\$ 150,687	\$ 124,461	\$ 125,452	\$ 991	0.8%
112	County Public Health Fund	\$ 661,827	\$ 661,827	\$ 669,420	\$ 7,593	1.15%
113	M.S.B.U. Fund	\$ 1,280,408	\$ 1,238,928	\$ 1,428,606	\$ 189,678	15.3%
115	Unincorporated County Parks Fund	\$ 4,737,327	\$ 5,412,352	\$ 5,364,589	\$ (47,763)	(0.9%)
119	Prisoner Benefit Fund	\$ 2,342,651	\$ 3,084,362	\$ 2,357,465	\$ (726,897)	(23.6%)
120	Additional Court Cost Fund	\$ 2,243,343	\$ 2,115,606	\$ 2,064,419	\$ (51,187)	(2.4%)
121	Drug Abuse Trust Fund	\$ 134,894	\$ 137,741	\$ 163,214	\$ 25,473	18.5%
122	Domestic Violence Trust Fund	\$ 32,123	\$ 33,440	\$ 38,584	\$ 5,144	15.38%
123	Traffic Education Fund	\$ 263,653	\$ 104,731	\$ 235,082	\$ 130,351	124.5%
124	Choctaw Bay Estuary	\$ 198,275	\$ 225,180	\$ 225,161	\$ (19)	(0.0%)
125	Fiber Optic Cable Fund	\$ 2,204,059	\$ 1,541,143	\$ 6,348,941	\$ 4,807,798	312.0%
201	Okaloosa Debt Service Fund	\$ 9,019,297	\$ 9,013,674	\$ 8,999,747	\$ (13,927)	(0.2%)
301	Capital Outlay Construction Trust Fund	\$ 31,356,490	\$ 25,926,902	\$ 21,815,066	\$ (4,111,836)	(15.9%)
302	Road/Bridge Construction Fund	\$ 22,162,722	\$ 20,389,737	\$ 27,448,260	\$ 7,058,523	34.6%
303	Infrastructure Surtax Fund	\$ 64,299,151	\$ 62,862,216	\$ 75,886,863	\$ 13,024,647	20.7%
411	Water & Sewer Enterprise Fund	\$ 88,574,594	\$ 91,989,321	\$ 94,133,284	\$ 2,143,963	2.3%
421	Airport Enterprise Fund	\$ 63,377,926	\$ 74,738,234	\$ 73,167,613	\$ (1,570,621)	(2.1%)
430	Solid Waste Enterprise Fund	\$ 23,664,190	\$ 25,773,580	\$ 27,727,092	\$ 1,953,512	7.6%
441	Inspection Enterprise Fund	\$ 7,091,729	\$ 8,276,340	\$ 9,236,869	\$ 960,529	11.6%
450	Emergency Medical Service Enterprise Fund	\$ 15,373,423	\$ 16,513,402	\$ 17,529,423	\$ 1,016,021	6.2%
501	Self Insurance Fund	\$ 6,071,141	\$ 9,244,777	\$ 8,088,974	\$ (1,155,803)	(12.5%)
502	Garage Services Fund	\$ 6,083,786	\$ 6,501,535	\$ 6,605,020	\$ 103,485	1.6%
TOTAL		\$ 626,413,568	\$ 648,334,971	\$ 687,005,131	\$ 38,670,160	6.0%

Budget by Major Funds



FY25 vs. FY26 Total Budget







PROPOSED BUDGET / OKALOOSA COUNTY

REVENUE DEPARTMENT BUDGETS



PROPOSED BUDGET

Revenue Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
001	0100R	General Revenue	\$ 164,115,400	\$ 166,557,474	\$ 177,096,987	\$ 10,539,513	6.3%
	0103R	Purchasing	\$ 35,000	\$ 50,000	\$ 75,000	\$ 25,000	50.0%
	0108R	Planning	\$ 89,530	\$ 108,100	\$ 98,100	\$ (10,000)	(9.3%)
	0111R	Information Systems	\$ 128,629	\$ 138,029	\$ 138,908	\$ 879	0.6%
	0112R	Facilities Maintenance	\$ 35,400	\$ 45,300	\$ 34,000	\$ (11,300)	(24.9%)
	0124R	Code Enforcement	\$ 53,000	\$ 144,865	\$ 130,865	\$ (14,000)	(9.7%)
	0125R	Beach Safety	\$ 1,068,490	\$ 820,613	\$ 930,264	\$ 109,651	13.4%
	0126R	Corrections	\$ 695,450	\$ 696,950	\$ 608,710	\$ (88,240)	(12.7%)
	0127R	Medical Examiner	\$ 45,000	\$ 45,000	\$ 40,000	\$ (5,000)	(11.1%)
	0128R	Beach Park Rangers	\$ 0.00	\$ 0.00	\$ 169,445	\$ 169,445	0.0%
	0130R	Agriculture Extension	\$ 100	\$ 100	\$ 100	\$ 0.00	0.0%
	0170R	County Parks	\$ 106,000	\$ 95,100	\$ 144,500	\$ 49,400	51.9%
	0175R	Tourist District Parks	\$ 1,978,555	\$ 2,773,907	\$ 2,793,207	\$ 19,300	0.7%
	0183R	Sheriff	\$ 3,928,210	\$ 4,885,893	\$ 985,376	\$ (3,900,517)	(79.8%)
	0610R	Pretrial Services	\$ 21,000	\$ 30,000	\$ 36,500	\$ 6,500	21.7%
	701291R	FDCF MH & DCCM	\$ 228,667	\$ 0.00	\$ 246,906	\$ 246,906	0.0%
	702071RO	20-ST-45	\$ 66,589	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		TOTAL	\$ 172,595,020	\$ 176,391,331	\$ 183,528,868	\$ 7,137,537	4.0%
101	1001R	Engineering & Administration	\$ 2,782,878	\$ 2,820,459	\$ 3,187,673	\$ 367,214	13.0%
	1002R	Road Maintenance	\$ 6,753,257	\$ 6,213,305	\$ 6,292,188	\$ 78,883	1.3%
	1003R	Traffic Signal Maintenance	\$ 1,534,334	\$ 1,578,529	\$ 1,318,273	\$ (260,256)	(16.5%)
	1004R	Stormwater Management	\$ 3,053,662	\$ 3,073,188	\$ 3,155,546	\$ 82,358	2.7%
	1005R	Road Construction	\$ 3,181,982	\$ 2,571,397	\$ 2,103,347	\$ (468,050)	(18.2%)
	712040R	DOT Traffic Signalization (20)	\$ 205,286	\$ 28,401	\$ 0.00	\$ (28,401)	(100.0%)
	712440R	FDOT Comp Traffic Signal (O)	\$ 0.00	\$ 224,053	\$ 269,155	\$ 45,102	20.1%
		TOTAL	\$ 17,511,399	\$ 16,509,332	\$ 16,326,182	\$ (183,150)	(1.1%)
104	1151R	5th TDT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1152R	2nd TDT	\$ 3,964,228	\$ 3,964,228	\$ 3,964,228	\$ 0.00	0.0%
	1173R	3rd TDT	\$ 3,552,410	\$ 3,704,210	\$ 4,805,320	\$ 1,101,110	29.7%
	1175R	1st TDT	\$ 26,225,786	\$ 18,467,659	\$ 19,298,460	\$ 830,801	4.5%
	1410R	Okaloosa County Tourism	\$ 42,304,500	\$ 50,418,120	\$ 54,701,055	\$ 4,282,935	8.5%
	1411R	City of Cinco Bayou	\$ 213,371	\$ 133,694	\$ 433,236	\$ 299,542	224.1%
	1412R	City of Crestview	\$ 802,414	\$ 1,179,328	\$ 1,821,730	\$ 642,402	54.5%
	1413R	City of Destin	\$ 2,266,829	\$ 4,743,361	\$ 4,799,235	\$ 55,874	1.2%
	1414R	City of Ft Walton Beach	\$ 963,822	\$ 2,043,602	\$ 2,197,499	\$ 153,897	7.5%
	1415R	City of Laurel Hill	\$ 74,203	\$ 160,897	\$ 216,618	\$ 55,721	34.6%
	1416R	City of Mary Esther	\$ 533,749	\$ 319,813	\$ 633,956	\$ 314,143	98.2%
	1417R	City of Niceville	\$ 917,187	\$ 1,605,699	\$ 635,649	\$ (970,050)	(60.4%)
	1418R	City of Shalimar	\$ 90,147	\$ 169,979	\$ 253,505	\$ 83,526	49.1%
	1419R	City of Valparaiso	\$ 266,875	\$ 397,184	\$ 536,543	\$ 139,359	35.1%
	1420R	Tourism Venues	\$ 0.00	\$ 160,100	\$ 538,940	\$ 378,840	236.6%
		TOTAL	\$ 82,175,521	\$ 87,467,874	\$ 94,835,974	\$ 7,368,100	8.4%
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	\$ 360,672	\$ 368,484	\$ 0.00	\$ (368,484)	(100.0%)
	70050R	FDEO N.S. Program	\$ 64,237	\$ 0.00	\$ 397,955	\$ 397,955	0.0%
		TOTAL	\$ 424,909	\$ 368,484	\$ 397,955	\$ 29,471	8.0%

Revenue Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
108	1401R	9-1-1 Coordinator	\$ 1,809,896	\$ 1,331,337	\$ 1,794,183	\$ 462,846	34.8%
		TOTAL	\$ 1,809,896	\$ 1,331,337	\$ 1,794,183	\$ 462,846	34.8%
109	1021R	Radio Communications Program	\$ 363,254	\$ 200,174	\$ 338,754	\$ 138,580	69.2%
		TOTAL	\$ 363,254	\$ 200,174	\$ 338,754	\$ 138,580	69.2%
110	1022R	Law Enforcement Trust	\$ 159,873	\$ 106,950	\$ 74,071	\$ (32,879)	(30.7%)
		TOTAL	\$ 159,873	\$ 106,950	\$ 74,071	\$ (32,879)	(30.7%)
111	1023R	Policy Academy	\$ 150,687	\$ 124,461	\$ 125,452	\$ 991	0.8%
		TOTAL	\$ 150,687	\$ 124,461	\$ 125,452	\$ 991	0.8%
112	1550R	County Health Department	\$ 661,827	\$ 661,827	\$ 669,420	\$ 7,593	1.1%
		TOTAL	\$ 661,827	\$ 661,827	\$ 669,420	\$ 7,593	1.1%
113	1600R	Unified MSBU	\$ 191,930	\$ 187,862	\$ 240,258	\$ 52,396	27.9%
	1602R	Island Lights MSBU	\$ 374,663	\$ 395,887	\$ 418,248	\$ 22,361	5.6%
	1648R	Lake Clyde MSBU	\$ 0.00	\$ 0.00	\$ 182	\$ 182	0.0%
	1694R	Pines & Triple Lakes MSBU	\$ 19,652	\$ 33,476	\$ 43,103	\$ 9,627	28.8%
	1695R	Bluewater Bay MSTU	\$ 581,900	\$ 496,273	\$ 572,765	\$ 76,492	15.4%
	1697R	Lake Pippin MSTU	\$ 112,263	\$ 125,430	\$ 154,050	\$ 28,620	22.8%
		TOTAL	\$ 1,280,408	\$ 1,238,928	\$ 1,428,606	\$ 189,678	15.3%
115	1750R	Unincorporated County Parks	\$ 4,737,327	\$ 5,412,352	\$ 5,364,589	\$ (47,763)	(0.9%)
		TOTAL	\$ 4,737,327	\$ 5,412,352	\$ 5,364,589	\$ (47,763)	(0.9%)
119	1024R	Prisoner Benefit	\$ 2,342,651	\$ 3,084,362	\$ 2,357,465	\$ (726,897)	(23.6%)
		TOTAL	\$ 2,342,651	\$ 3,084,362	\$ 2,357,465	\$ (726,897)	(23.6%)
120	1025R	Judicial Innovations	\$ 460,912	\$ 408,412	\$ 384,677	\$ (23,735)	(5.8%)
	1026R	Legal Aid	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0.00	0.0%
	1027R	Law Library	\$ 84,364	\$ 88,241	\$ 79,108	\$ (9,133)	(10.4%)
	1028R	Teen Court	\$ 107,674	\$ 97,413	\$ 126,729	\$ 29,316	30.1%
	1030R	Court Facilities	\$ 400,000	\$ 380,000	\$ 380,000	\$ 0.00	0.0%
	1035R	Court Information - IT (50)	\$ 565,409	\$ 501,509	\$ 467,512	\$ (33,997)	(6.8%)
	1036R	Public Defender - IT (20)	\$ 191,500	\$ 227,010	\$ 229,039	\$ 2,029	0.9%
	1037R	State Attorney - IT (30)	\$ 357,992	\$ 337,829	\$ 322,162	\$ (15,667)	(4.6%)
	1039R	Cyber Safety	\$ 492	\$ 192	\$ 192	\$ 0.00	0.0%
		TOTAL	\$ 2,243,343	\$ 2,115,606	\$ 2,064,419	\$ (51,187)	(2.4%)
121	1031R	Drug Abuse Trust	\$ 134,894	\$ 137,741	\$ 163,214	\$ 25,473	18.5%
		TOTAL	\$ 134,894	\$ 137,741	\$ 163,214	\$ 25,473	18.5%
122	1032R	Family Mediation	\$ 5,123	\$ 5,206	\$ 5,206	\$ 0.00	0.0%
	1033R	Domestic Violence Trust	\$ 27,000	\$ 28,234	\$ 33,378	\$ 5,144	18.2%
		TOTAL	\$ 32,123	\$ 33,440	\$ 38,584	\$ 5,144	15.4%
123	1034R	Traffic Education	\$ 263,653	\$ 104,731	\$ 235,082	\$ 130,351	124.5%
		TOTAL	\$ 263,653	\$ 104,731	\$ 235,082	\$ 130,351	124.5%

PROPOSED BUDGET

Revenue Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
124	711931R	Choctaw Estuary	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	712030R	TGC Choctaw Program	\$ 198,275	\$ 225,180	\$ 225,161	\$ (19)	(0.0%)
		TOTAL	\$ 198,275	\$ 225,180	\$ 225,161	\$ (19)	(0.0%)
125	1125R	Fiber Optic Network	\$ 2,204,059	\$ 1,541,143	\$ 6,348,941	\$ 4,807,798	312.0%
		TOTAL	\$ 2,204,059	\$ 1,541,143	\$ 6,348,941	\$ 4,807,798	312.0%
201	2100R	Okaloosa Debt Service	\$ 726,213	\$ 723,640	\$ 721,929	\$ (1,711)	(0.2%)
	2109R	Revenue Bond Series 2014	\$ 1,757,525	\$ 1,755,275	\$ 1,750,525	\$ (4,750)	(0.3%)
	2110R	Series 2016 Bonds	\$ 742,550	\$ 742,675	\$ 742,050	\$ (625)	(0.1%)
	2111R	Series 2019 Bonds	\$ 2,634,900	\$ 2,634,650	\$ 2,627,025	\$ (7,625)	(0.3%)
	2112R	Shoal River Note	\$ 198,049	\$ 198,390	\$ 198,630	\$ 240	0.1%
	2113R	Sales Surtax Note 2021	\$ 2,960,060	\$ 2,959,044	\$ 2,959,588	\$ 544	0.0%
		TOTAL	\$ 9,019,297	\$ 9,013,674	\$ 8,999,747	\$ (13,927)	(0.2%)
301	3100R	Capital Outlay Construction	\$ 11,216,442	\$ 9,750,643	\$ 21,043,499	\$ 11,292,856	115.8%
	3121R	Capital Outlay - EMS Comm	\$ 19,587,870	\$ 15,624,080	\$ 0.00	\$ (15,624,080)	(100.0%)
	3175R	Capital Outlay Parks	\$ 23,600	\$ 23,600	\$ 192,635	\$ 169,035	716.3%
	3179R	Florida Boating Improvement Program	\$ 528,578	\$ 528,579	\$ 578,932	\$ 50,353	9.5%
		TOTAL	\$ 31,356,490	\$ 25,926,902	\$ 21,815,066	\$ (4,111,836)	(15.9%)
302	3201R	Road/Bridge CGT	\$ 5,358,985	\$ 6,137,883	\$ 6,778,230	\$ 640,347	10.4%
	3202R	Road/Bridge 1 LOGT	\$ 5,023,425	\$ 5,281,733	\$ 4,606,448	\$ (675,285)	(12.8%)
	3204R	R/B Resurfacing	\$ 500,000	\$ 1,326,767	\$ 1,138,286	\$ (188,481)	(14.2%)
	3205R	R/B Special Projects	\$ 7,247,021	\$ 4,171,694	\$ 2,001,981	\$ (2,169,713)	(52.0%)
	3206R	PJ Adams TIF	\$ 4,033,291	\$ 3,471,660	\$ 4,115,290	\$ 643,630	18.5%
	3219R	R/B PJ Adams Bypass	\$ 0.00	\$ 0.00	\$ 8,808,025	\$ 8,808,025	0.0%
		TOTAL	\$ 22,162,722	\$ 20,389,737	\$ 27,448,260	\$ 7,058,523	34.6%
303	3301R	Infrastructure Surtax	\$ 64,299,151	\$ 62,862,216	\$ 75,886,863	\$ 13,024,647	20.7%
		TOTAL	\$ 64,299,151	\$ 62,862,216	\$ 75,886,863	\$ 13,024,647	20.7%
411	4100R	Water & Sewer	\$ 88,574,594	\$ 91,989,321	\$ 94,133,284	\$ 2,143,963	2.3%
		TOTAL	\$ 88,574,594	\$ 91,989,321	\$ 94,133,284	\$ 2,143,963	2.3%
421	4200R	Airport Revenue	\$ 16,430,000	\$ 25,976,000	\$ 26,400,000	\$ 424,000	1.6%
	4201R	Destin - FWB Airport	\$ 19,561,646	\$ 20,880,288	\$ 24,000,123	\$ 3,119,835	14.9%
	4206R	Concourse C Revenue	\$ 1,592,500	\$ 1,676,408	\$ 1,749,408	\$ 73,000	4.4%
	4210R	Destin Airport	\$ 1,099,700	\$ 1,086,200	\$ 1,204,590	\$ 118,390	10.9%
	4220R	Bob Sikes Airport	\$ 945,490	\$ 988,600	\$ 1,065,880	\$ 77,280	7.8%
	4255R	P.F.C.	\$ 11,764,335	\$ 8,260,963	\$ 7,557,000	\$ (703,963)	(8.5%)
	4256R	C.F.C.	\$ 11,984,255	\$ 15,869,775	\$ 11,190,612	\$ (4,679,163)	(29.5%)
		TOTAL	\$ 63,377,926	\$ 74,738,234	\$ 73,167,613	\$ (1,570,621)	(2.1%)
430	4300R	Solid Waste	\$ 23,664,190	\$ 25,773,580	\$ 27,727,092	\$ 1,953,512	7.6%
		TOTAL	\$ 23,664,190	\$ 25,773,580	\$ 27,727,092	\$ 1,953,512	7.6%
441	4400R	Inspections	\$ 7,091,729	\$ 8,276,340	\$ 9,236,869	\$ 960,529	11.6%
		TOTAL	\$ 7,091,729	\$ 8,276,340	\$ 9,236,869	\$ 960,529	11.6%
450	4500R	Emergency Medical Service	\$ 15,373,423	\$ 16,513,402	\$ 17,529,423	\$ 1,016,021	6.2%

Revenue Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
		TOTAL	\$ 15,373,423	\$ 16,513,402	\$ 17,529,423	\$ 1,016,021	6.2%
501	5100R	Self Insurance	\$ 5,946,141	\$ 9,169,777	\$ 8,013,974	\$ (1,155,803)	(12.6%)
	5103R	Health Programs	\$ 125,000	\$ 75,000	\$ 75,000	\$ 0.00	0.0%
		TOTAL	\$ 6,071,141	\$ 9,244,777	\$ 8,088,974	\$ (1,155,803)	(12.5%)
502	5200R	Garage Services	\$ 6,083,786	\$ 6,501,535	\$ 3,772,758	\$ (2,728,777)	(42.0%)
	5201R	Fleet Fuel	\$ 0.00	\$ 0.00	\$ 2,832,262	\$ 2,832,262	0.0%
		TOTAL	\$ 6,083,786	\$ 6,501,535	\$ 6,605,020	\$ 103,485	1.6%
		GRAND TOTAL	\$ 626,413,568	\$ 648,334,971	\$ 687,005,131	\$ 38,670,160	6.0%



EXPENDITURE DEPARTMENT BUDGETS

PROPOSED BUDGET / OKALOOSA COUNTY

Expenditure Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
001	0101	Board of County Commissioners	\$ 1,276,563	\$ 1,374,120	\$ 1,374,421	\$ 301	0.0%
	0102	County Administrator	\$ 1,472,074	\$ 1,272,445	\$ 1,391,635	\$ 119,190	9.4%
	0103	Purchasing	\$ 600,951	\$ 668,910	\$ 678,795	\$ 9,885	1.5%
	0104	Human Resources	\$ 948,520	\$ 920,074	\$ 938,511	\$ 18,437	2.0%
	0105	Office of Management & Budget	\$ 388,546	\$ 414,725	\$ 449,773	\$ 35,048	8.5%
	0107	Legal Services	\$ 620,000	\$ 620,000	\$ 600,000	\$ (20,000)	(3.2%)
	0108	Planning	\$ 1,545,709	\$ 1,561,838	\$ 1,430,231	\$ (131,607)	(8.4%)
	0109	General Services-Planning	\$ 22,300	\$ 25,000	\$ 25,000	\$ 0.00	0.0%
	0111	Information Technology	\$ 5,225,995	\$ 5,813,801	\$ 6,266,761	\$ 452,960	7.8%
	01115	Telecommunications	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	0112	Facilities Maintenance	\$ 5,811,223	\$ 6,613,605	\$ 6,905,056	\$ 291,451	4.4%
	0114	General Services-Other	\$ 3,325,402	\$ 3,385,310	\$ 3,457,565	\$ 72,255	2.1%
	0115	Property Appraiser Operating	\$ 77,000	\$ 77,000	\$ 77,000	\$ 0.00	0.0%
	0116	Tax Collector Operating	\$ 5,427,500	\$ 5,661,500	\$ 5,841,670	\$ 180,170	3.2%
	0117	Housing Department	\$ 0.00	\$ 0.00	\$ 305,944	\$ 305,944	0.0%
	0120	General Services-Fire Control	\$ 39,003	\$ 39,003	\$ 35,477	\$ (3,526)	(9.0%)
	0121	Emergency Management	\$ 511,651	\$ 528,229	\$ 525,412	\$ (2,817)	(0.5%)
	0122	County Warning Point	\$ 0.00	\$ 669,737	\$ 669,737	\$ 0.00	0.0%
	0124	Code Enforcement	\$ 498,860	\$ 483,319	\$ 486,631	\$ 3,312	0.7%
	0125	Beach Safety	\$ 764,023	\$ 820,613	\$ 933,264	\$ 112,651	13.7%
	0126	Corrections	\$ 20,798,007	\$ 22,862,748	\$ 22,815,202	\$ (47,546)	(0.2%)
	0127	Medical Examiner	\$ 2,218,074	\$ 1,547,830	\$ 1,594,265	\$ 46,435	3.0%
	0128	Beach Park Rangers	\$ 172,620	\$ 150,081	\$ 169,445	\$ 19,364	12.9%
	0130	Agriculture Extension	\$ 574,443	\$ 648,608	\$ 682,097	\$ 33,489	5.2%
	0131	General Services-Conservation	\$ 70,215	\$ 70,215	\$ 70,215	\$ 0.00	0.0%
	0132	Grant Administration	\$ 423,871	\$ 546,553	\$ 557,456	\$ 10,903	2.0%
	0141	Community Transit	\$ 87,016	\$ 88,694	\$ 88,694	\$ 0.00	0.0%
	0150	General Services-Industry Development	\$ 4,441,358	\$ 4,883,670	\$ 5,736,354	\$ 852,684	17.5%
	0151	Veterans Service	\$ 295,030	\$ 318,169	\$ 384,491	\$ 66,322	20.8%
	0160	Mosquito Control	\$ 956,774	\$ 1,043,186	\$ 1,083,986	\$ 40,800	3.9%
	0161	Public Health	\$ 696,432	\$ 715,330	\$ 715,330	\$ 0.00	0.0%
	0162	Mental Health	\$ 513,000	\$ 513,000	\$ 513,000	\$ 0.00	0.0%
	0163	Human Services	\$ 2,331,228	\$ 2,596,356	\$ 2,591,356	\$ (5,000)	(0.2%)
	0164	Opioid Settlement	\$ 0.00	\$ 0.00	\$ 191,825	\$ 191,825	0.0%
	0170	County Parks	\$ 334,254	\$ 586,867	\$ 613,241	\$ 26,374	4.5%
	0171	Library Cooperative	\$ 923,233	\$ 902,674	\$ 932,121	\$ 29,447	3.3%
	0175	Tourist District Parks	\$ 1,987,834	\$ 2,752,907	\$ 3,174,230	\$ 421,323	15.3%
	0180	Clerk to the Board of County Commissioners	\$ 2,871,001	\$ 2,987,996	\$ 5,025,124	\$ 2,037,128	68.2%
	0181	Property Appraiser	\$ 4,423,741	\$ 4,611,460	\$ 4,846,023	\$ 234,563	5.1%
	0183	Sheriff	\$ 60,325,517	\$ 67,193,156	\$ 67,104,575	\$ (88,581)	(0.1%)
	0184	Supervisor of Elections	\$ 2,569,573	\$ 2,531,684	\$ 2,683,346	\$ 151,662	6.0%
	0198	Interfund Transfer	\$ 14,012,601	\$ 11,672,504	\$ 11,729,013	\$ 56,509	0.5%
	0199	Reserves/Miscellaneous	\$ 21,753,164	\$ 15,017,822	\$ 16,629,732	\$ 1,611,910	10.7%
	0601	State Attorney Office	\$ 109,700	\$ 101,700	\$ 92,700	\$ (9,000)	(8.8%)
	0602	Public Defender Office	\$ 900	\$ 900	\$ 900	\$ 0.00	0.0%
	0603	Court Administration	\$ 17,860	\$ 17,860	\$ 17,860	\$ 0.00	0.0%
	0604	Administration-Circuit Court	\$ 3,200	\$ 3,200	\$ 3,200.00	\$ 0.00	0.0%
	0610	Pretrial Services Program	\$ 833,798	\$ 826,577	\$ 843,298	\$ 16,721	2.0%
701291		FDCF MH & DCCM	\$ 228,667	\$ 235,293	\$ 246,906	\$ 11,613	4.9%
701871		18-ST-45	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
701871		State Aid Library	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%

PROPOSED BUDGET

Expenditure Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
	702071	FDOS ST Aid Library	\$ 66,589	\$ 11,109	\$ 0	\$ (11,109)	(100.0%)
	702171	FDOS ST Aid Library 21	\$ 0.00	\$ 3,953	\$ 0	\$ (3,953)	(100.0%)
		TOTAL	\$ 172,595,020	\$ 176,391,331	\$ 183,528,868	\$ 7,137,537	4.0%
101	1001	Engineering & Administration	\$ 2,782,878	\$ 2,820,459	\$ 3,187,673	\$ 367,214	13.0%
	1002	Road Maintenance	\$ 6,753,257	\$ 6,213,305	\$ 6,292,188	\$ 78,883	1.3%
	1003	Traffic Signal Maintenance	\$ 1,534,334	\$ 1,578,529	\$ 1,318,273	\$ (260,256)	(16.5%)
	1004	Stormwater Management	\$ 3,053,662	\$ 3,073,188	\$ 3,155,546	\$ 82,358	2.7%
	1005	Road Construction	\$ 3,181,982	\$ 2,571,397	\$ 2,103,347	\$ (468,050)	(18.2%)
	712040	FDOT Traffic Signals (20)	\$ 205,286	\$ 28,401	\$ 0	\$ (28,401)	(100.0%)
	712440	FDOT Comp Traffic Signal (O)	\$ 0.00	\$ 224,053	\$ 269,155	\$ 45,102	20.1%
		TOTAL	\$ 17,511,399	\$ 16,509,332	\$ 16,326,182	\$ (183,150)	(1.1%)
104	1151	5th TDT - Tourism Promotion	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1152	2nd TDT - Administration	\$ 3,964,228	\$ 3,964,228	\$ 3,964,228	\$ 0.00	0.0%
	1172	3rd TDT - Promotions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1173	3rd TDT - O&M	\$ 5,337,119	\$ 5,472,890	\$ 6,466,855	\$ 993,965	18.2%
	1175	1st TDT - Beaches & Parks	\$ 26,225,786	\$ 18,467,659	\$ 19,298,460	\$ 830,801	4.5%
	1179	4th TDT - C.C. Capital	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1410	Okaloosa County Tourism	\$ 40,519,791	\$ 45,510,338	\$ 47,207,371	\$ 1,697,033	3.7%
	1411	City of Cinco Bayou	\$ 213,371	\$ 133,694	\$ 433,236	\$ 299,542	224.1%
	1412	City of Crestview	\$ 802,414	\$ 1,179,328	\$ 1,821,730	\$ 642,402	54.5%
	1413	City of Destin	\$ 2,266,829	\$ 4,743,361	\$ 4,799,235	\$ 55,874	1.2%
	1414	City of Fort Walton Beach	\$ 963,822	\$ 2,043,602	\$ 2,197,499	\$ 153,897	7.5%
	1415	City of Laurel Hill	\$ 74,203	\$ 160,897	\$ 216,618	\$ 55,721	34.6%
	1416	City of Mary Esther	\$ 533,749	\$ 319,813	\$ 633,956	\$ 314,143	98.2%
	1417	City of Niceville	\$ 917,187	\$ 1,605,699	\$ 635,649	\$ (970,050)	(60.4%)
	1418	City of Shalimar	\$ 90,147	\$ 169,979	\$ 253,505	\$ 83,526	49.1%
	1419	City of Valparaiso	\$ 266,875	\$ 397,184	\$ 536,543	\$ 139,359	35.1%
	1420	Tourism Venues	\$ 0.00	\$ 3,299,202	\$ 6,371,089	\$ 3,071,887	93.1%
		TOTAL	\$ 82,175,521	\$ 87,467,874	\$ 94,835,974	\$ 7,368,100	8.4%
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	\$ 360,672	\$ 368,484	\$ 326,467	\$ (42,017)	(11.4%)
	70050	FDEO N.S. Program	\$ 64,237	\$ 0.00	\$ 71,488	\$ 71,488	0.0%
		TOTAL	\$ 424,909	\$ 368,484	\$ 397,955	\$ 29,471	8.0%
108	1401	9-1-1 Coordinator	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0.00	0.0%
	1498	Interfund Transfer	\$ 0.00	\$ 1,016,558	\$ 985,376	\$ (31,182)	(3.1%)
	1499	Reserves/Miscellaneous	\$ 1,799,896	\$ 304,779	\$ 798,807	\$ 494,028	162.1%
		TOTAL	\$ 1,809,896	\$ 1,331,337	\$ 1,794,183	\$ 462,846	34.8%
109	1021	Radio Communications Program	\$ 363,254	\$ 200,174	\$ 338,754	\$ 138,580	69.2%
		TOTAL	\$ 363,254	\$ 200,174	\$ 338,754	\$ 138,580	69.2%
110	1022	Law Enforcement Trust	\$ 159,873	\$ 106,950	\$ 74,071	\$ (32,879)	(30.7%)
		TOTAL	\$ 159,873	\$ 106,950	\$ 74,071	\$ (32,879)	(30.7%)
111	1023	Policy Academy	\$ 150,687	\$ 124,461	\$ 125,452	\$ 991	0.8%
		TOTAL	\$ 150,687	\$ 124,461	\$ 125,452	\$ 991	0.8%

Expenditure Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
112	1550	County Health Department	\$ 661,827	\$ 661,827	\$ 669,420	\$ 7,593	1.1%
		TOTAL	\$ 661,827	\$ 661,827	\$ 669,420	\$ 7,593	1.1%
113	1600	Unified MSBU	\$ 191,930	\$ 187,862	\$ 240,258	\$ 52,396	27.9%
	1602	Island Lights MSBU	\$ 374,663	\$ 395,887	\$ 418,248	\$ 22,361	5.6%
	1648	Lake Clyde MSBU	\$ 0.00	\$ 0.00	\$ 182	\$ 182	0.0%
	1694	Pines & Triple Lakes MSBU	\$ 19,652	\$ 33,476	\$ 43,103	\$ 9,627	28.8%
	1695	Bluewater Bay MSTU	\$ 581,900	\$ 496,273	\$ 572,765	\$ 76,492	15.4%
	1697	Lake Pippin MSTU	\$ 112,263	\$ 125,430	\$ 154,050	\$ 28,620	22.8%
		TOTAL	\$ 1,280,408	\$ 1,238,928	\$ 1,428,606	\$ 189,678	15.3%
115	1750	County Parks-Unincorporated Areas	\$ 2,337,102	\$ 2,323,234	\$ 2,428,412	\$ 105,178	4.5%
	1755	Capital Projects	\$ 1,580,002	\$ 1,397,943	\$ 2,705,302	\$ 1,307,359	93.5%
	1798	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	1799	Reserves/Miscellaneous	\$ 820,223	\$ 1,691,175	\$ 230,875	\$ (1,460,300)	(86.3%)
		TOTAL	\$ 4,737,327	\$ 5,412,352	\$ 5,364,589	\$ (47,763)	(0.9%)
119	1024	Prisoner Benefit	\$ 2,342,651	\$ 3,084,362	\$ 2,357,465	\$ (726,897)	(23.6%)
		TOTAL	\$ 2,342,651	\$ 3,084,362	\$ 2,357,465	\$ (726,897)	(23.6%)
120	1025	Judicial Innovations	\$ 460,912	\$ 408,412	\$ 384,677	\$ (23,735)	(5.8%)
	1026	Legal Aid	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0.00	0.0%
	1027	Law Library	\$ 84,364	\$ 88,241	\$ 79,108	\$ (9,133)	(10.4%)
	1028	Teen Court	\$ 107,674	\$ 97,413	\$ 126,729	\$ 29,316	30.1%
	1030	Court Facilities	\$ 400,000	\$ 380,000	\$ 380,000	\$ 0.00	0.0%
	1035	Court Administration - IT	\$ 565,409	\$ 501,509	\$ 467,512	\$ (33,997)	(6.8%)
	1036	Public Defender - IT	\$ 191,500	\$ 227,010	\$ 229,039	\$ 2,029	0.9%
	1037	State Attorney - IT	\$ 357,992	\$ 337,829	\$ 322,162	\$ (15,667)	(4.6%)
	1039	Cyber Safety	\$ 492	\$ 192	\$ 192	\$ 0.00	0.0%
		TOTAL	\$ 2,243,343	\$ 2,115,606	\$ 2,064,419	\$ (51,187)	(2.4%)
121	1031	Drug Abuse Trust	\$ 134,894	\$ 137,741	\$ 163,214	\$ 25,473	18.5%
		TOTAL	\$ 134,894	\$ 137,741	\$ 163,214	\$ 25,473	18.5%
122	1032	Family Mediation	\$ 5,123	\$ 6,440	\$ 5,124	\$ (1,316)	(20.4%)
	1033	Domestic Violence Trust	\$ 27,000	\$ 27,000	\$ 33,460	\$ 6,460	23.9%
		TOTAL	\$ 32,123	\$ 33,440	\$ 38,584	\$ 5,144	15.4%
123	1034	Traffic Education	\$ 263,653	\$ 104,731	\$ 235,082	\$ 130,351	124.5%
		TOTAL	\$ 263,653	\$ 104,731	\$ 235,082	\$ 130,351	124.5%
124	711931	Choctaw Estuary	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	712030	TGC Choctaw Program	\$ 198,275	\$ 225,180	\$ 225,161	\$ (19)	(0.0%)
		TOTAL	\$ 198,275	\$ 225,180	\$ 225,161	\$ (19)	(0.0%)
125	1125	Fiber Optice Network	\$ 2,204,059	\$ 1,541,143	\$ 6,348,941	\$ 4,807,798	312.0%
		TOTAL	\$ 2,204,059	\$ 1,541,143	\$ 6,348,941	\$ 4,807,798	312.0%
201	2103	Aids to Governments RRI 85	\$ 190,750	\$ 190,750	\$ 190,750	\$ 0.00	0.0%
	2105	Courthouse Annex Extension	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	2106	Bond - Brackin Building	\$ 279,713	\$ 277,140	\$ 275,429	\$ (1,711)	(0.6%)

PROPOSED BUDGET

Expenditure Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
	2107	West Destin Beach Note	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	2109	Revenue Bond Sereies 2014	\$ 1,757,525	\$ 1,755,275	\$ 1,750,525	\$ (4,750)	(0.3%)
	2110	Series 2016 Bonds	\$ 742,550	\$ 742,675	\$ 742,050	\$ (625)	(0.1%)
	2111	R/B PJ Adams Bypass	\$ 2,634,900	\$ 2,634,650	\$ 2,627,025	\$ (7,625)	(0.3%)
	2112	Shoal River Note	\$ 198,049	\$ 198,390	\$ 198,630	\$ 240	0.1%
	2113	Sales Surtax Note 2021	\$ 2,960,060	\$ 2,959,044	\$ 2,959,588	\$ 544	0.0%
	2198	Interfund Transfer	\$ 255,750	\$ 255,750	\$ 255,750	\$ 0.00	0.0%
	2199	Reserves/Miscellaneous	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		TOTAL	\$ 9,019,297	\$ 9,013,674	\$ 8,999,747	\$ (13,927)	(0.2%)
301	3110	Capital Outlay Projects	\$ 4,860,000	\$ 7,451,482	\$ 2,130,000	\$ (5,321,482)	(71.4%)
	3111	Sales Surtax Note 2021	\$ 350,000	\$ 179,496	\$ 391,262	\$ 211,766	118.0%
	3120	Capital Outlay Projects-Public Safety	\$ 22,939,312	\$ 14,598,575	\$ 6,747,625	\$ (7,850,950)	(53.8%)
	3160	Capital Outlay Projects-Judicial	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	3170	Capital Outlay Projects-Culture/ Recreation	\$ 2,655,000	\$ 3,168,770	\$ 3,560,000	\$ 391,230	12.3%
	3175	Capital Outlay Projects-Parks	\$ 23,600	\$ 0.00	\$ 192,635	\$ 192,635	0.0%
	3179	Capital Outlay Projects-F.B.I.P.	\$ 528,578	\$ 528,579	\$ 1,496,241	\$ 967,662	183.1%
	3198	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	3199	Reserves	\$ 0.00	\$ 0.00	\$ 7,297,303	\$ 7,297,303	0.0%
		TOTAL	\$ 31,356,490	\$ 25,926,902	\$ 21,815,066	\$ (4,111,836)	(15.9%)
302	3201	Road/Bridge-Constitutional Gas Tax	\$ 5,358,985	\$ 6,137,883	\$ 6,778,230	\$ 640,347	10.4%
	3202	Road/Bridge - 1 Local Option Gas Tax	\$ 5,023,425	\$ 5,281,733	\$ 4,606,448	\$ (675,285)	(12.8%)
	3204	Road/Bridge - Resurfacing	\$ 500,000	\$ 1,326,767	\$ 1,138,286	\$ (188,481)	(14.2%)
	3205	Road/Bridge - Special Projects	\$ 7,247,021	\$ 4,171,694	\$ 2,001,981	\$ (2,169,713)	(52.0%)
	3206	PJ Adams TIF	\$ 4,033,291	\$ 3,471,660	\$ 4,115,290	\$ 643,630	18.5%
	3219	R/B PJ Adams Bypass	\$ 0.00	\$ 0.00	\$ 8,808,025	\$ 8,808,025	0.0%
		TOTAL	\$ 22,162,722	\$ 20,389,737	\$ 27,448,260	\$ 7,058,523	34.6%
303	3301	Road Projects	\$ 22,565,186	\$ 25,133,090	\$ 30,216,665	\$ 5,083,575	20.2%
	3302	Public Safety Projects	\$ 157,949	\$ 2,799,119	\$ 2,241,289	\$ (557,830)	(19.9%)
	3303	Stormwater Projects	\$ 5,546,342	\$ 3,302,728	\$ 8,458,027	\$ 5,155,299	156.1%
	3398	Interfund Transfer	\$ 4,233,507	\$ 4,223,676	\$ 4,229,229	\$ 5,553	0.1%
	3399	Reserves	\$ 31,796,167	\$ 27,403,603	\$ 30,741,653	\$ 3,338,050	12.2%
		TOTAL	\$ 64,299,151	\$ 62,862,216	\$ 75,886,863	\$ 13,024,647	20.7%
411	4101	Water & Sewer	\$ 38,785,007	\$ 40,743,432	\$ 43,832,604	\$ 3,089,172	7.6%
	4120	Water Construction	\$ 6,212,500	\$ 3,264,000	\$ 6,684,000	\$ 3,420,000	104.8%
	4125	Sewer Construction	\$ 11,745,000	\$ 12,365,000	\$ 6,925,000	\$ (5,440,000)	(44.0%)
	4150	Water & Sewer 2012 Loan	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	4199	Reserves/Miscellaneous	\$ 31,832,087	\$ 35,616,889	\$ 36,691,680	\$ 1,074,791	3.0%
		TOTAL	\$ 88,574,594	\$ 91,989,321	\$ 94,133,284	\$ 2,143,963	2.3%
421	4201	Airport Administration	\$ 3,540,077	\$ 4,148,111	\$ 4,020,244	\$ (127,867)	(3.1%)
	4202	VPS-Operating	\$ 9,695,270	\$ 11,876,308	\$ 11,927,604	\$ 51,296	0.4%
	4204	Airport Operations Center	\$ 1,418,367	\$ 1,619,075	\$ 1,564,308	\$ (54,767)	(3.4%)
	4206	Concourse C Operating	\$ 1,143,318	\$ 1,326,744	\$ 1,232,534	\$ (94,210)	(7.1%)
	4207	Airport -Capital Outlay	\$ 1,785,517	\$ 4,083,333	\$ 100,000	\$ (3,983,333)	(97.6%)
	4210	Destin-Operating	\$ 281,397	\$ 322,710	\$ 488,010	\$ 165,300	51.2%
	4215	Destin - Capital Outlay	\$ 0.00	\$ 408,333	\$ 500,000	\$ 91,667	22.4%
	4220	Bob Sikes-Operating	\$ 154,957	\$ 158,688	\$ 141,238	\$ (17,450)	(11.0%)

Expenditure Department Budgets

Fund	Dept	Title	Approved 2024	Approved 2025	Approved 2026	\$ Inc/(Dec)	% Inc/(Dec)
	4225	Bob Sikes-Capitol Outlay	\$ 150,000	\$ 0.00	\$ 83,333	\$ 83,333	0.0%
	4255	P.F.C. Operating	\$ 11,764,335	\$ 8,260,963	\$ 7,557,000	\$ (703,963)	(8.5%)
	4256	C.F.C. Operating	\$ 11,984,255	\$ 15,869,775	\$ 11,190,612	\$ (4,679,163)	(29.5%)
	4298	Interfund Transfer	\$ 3,339,008	\$ 3,539,273	\$ 3,647,395	\$ 108,122	3.1%
	4299	Reserves/Miscellaneous	\$ 18,121,425	\$ 23,124,921	\$ 30,715,335	\$ 7,590,414	32.8%
		TOTAL	\$ 63,377,926	\$ 74,738,234	\$ 73,167,613	\$ (1,570,621)	(2.1%)
430	4301	Solid Waste	\$ 16,497,566	\$ 18,113,172	\$ 18,386,142	\$ 272,970	1.5%
	4315	Solid Waste - Capital Outlay	\$ 6,986,700	\$ 6,983,693	\$ 6,354,789	\$ (628,904)	(9.0%)
	4399	Reserves/Miscellaneous	\$ 179,924	\$ 676,715	\$ 2,986,161	\$ 2,309,446	341.3%
		TOTAL	\$ 23,664,190	\$ 25,773,580	\$ 27,727,092	\$ 1,953,512	7.6%
441	4400	Inspections	\$ 7,091,729	\$ 3,376,014	\$ 3,403,165	\$ 27,151	0.8%
	4499	Reserves/Miscellaneous	\$ 0.00	\$ 4,900,326	\$ 5,833,704	\$ 933,378	19.0%
		TOTAL	\$ 7,091,729	\$ 8,276,340	\$ 9,236,869	\$ 960,529	11.6%
450	4500	Emergency Medical Service	\$ 15,373,423	\$ 16,513,402	\$ 17,114,502	\$ 601,100	3.6%
	4599	Reserves/Miscellaneous	\$ 0.00	\$ 0.00	\$ 414,921	\$ 414,921	0.0%
		TOTAL	\$ 15,373,423	\$ 16,513,402	\$ 17,529,423	\$ 1,016,021	6.2%
501	5101	Risk Management	\$ 574,608	\$ 741,035	\$ 765,410	\$ 24,375	3.3%
	5102	Self Insurance	\$ 5,371,533	\$ 5,950,557	\$ 6,063,288	\$ 112,731	1.9%
	5103	Health Programs	\$ 125,000	\$ 289,809	\$ 215,000	\$ (74,809)	(25.8%)
	5198	Interfund Transfer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
	5199	Reserves/Miscellaneous	\$ 0.00	\$ 2,263,376	\$ 1,045,276	\$ -1,218,100	(53.8%)
		TOTAL	\$ 6,071,141	\$ 9,244,777	\$ 8,088,974	\$ (1,155,803)	(12.5%)
502	5200	Fleet Operations	\$ 6,083,786	\$ 6,501,535	\$ 3,772,757	\$ (2,728,778)	(42.0%)
	5201	Fleet Fuel	\$ 0.00	\$ 0.00	\$ 2,832,263	\$ 2,832,263	0.0%
	751841	FTA Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.0%
		TOTAL	\$ 6,083,786	\$ 6,501,535	\$ 6,605,020	\$ 103,485	1.6%
GRAND TOTAL			\$ 626,413,568	\$ 648,334,971	\$ 687,005,131	\$ 38,670,160	6.0%



REVENUE OVERVIEW BY FUND

PROPOSED BUDGET / OKALOOSA COUNTY

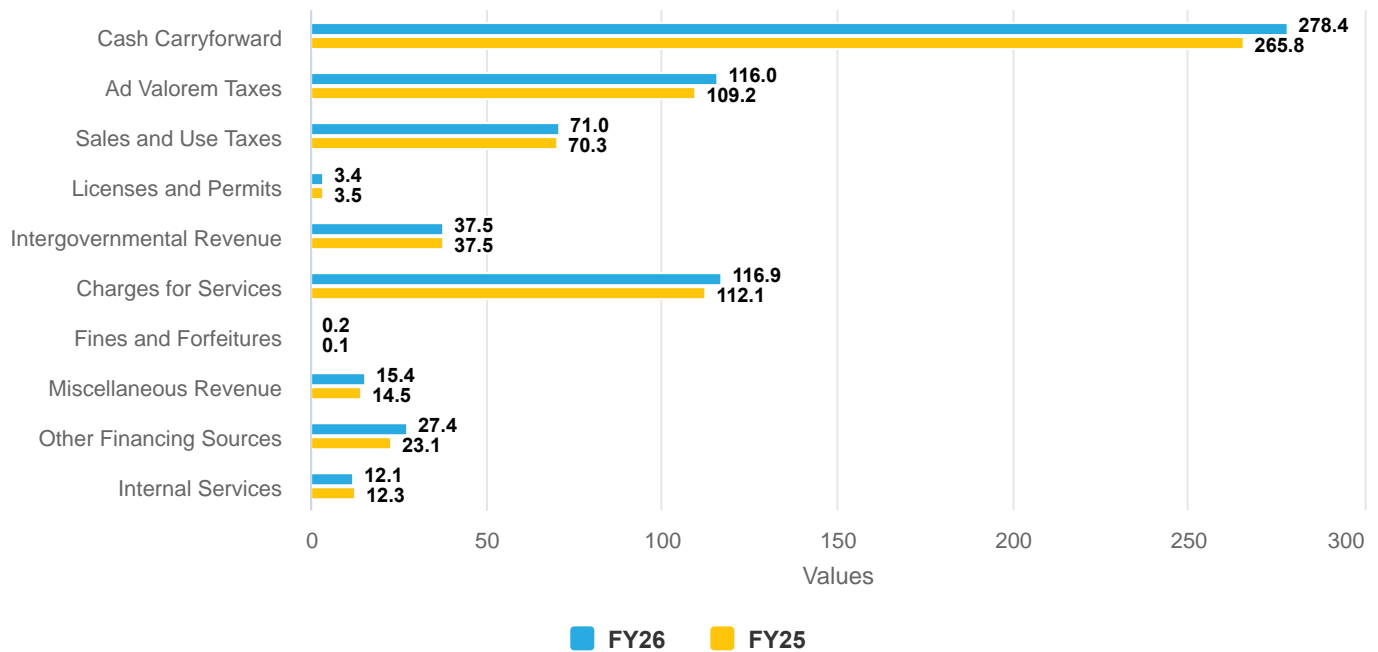
OKALOOSA COUNTY BUDGET SUMMARY
FISCAL YEAR 2025-2026
REVENUE OVERVIEW BY FUND

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total Budget
CASH BALANCES BROUGHT FORWARD	\$ 28,953,079	\$ 61,432,331	\$ 0	\$ 81,626,471	\$ 103,901,739	\$ 2,444,246	\$ 278,357,866
ESTIMATED REVENUES:							
Taxes:							
Millage Per \$ 1,000							
Ad Valorem Taxes-County Wide 3.8308	\$ 107,475,686	\$ 669,420	\$ -	\$ 3,893,790	\$ -	\$ -	\$ 112,038,896
Unincorporated Parks-MSTU 0.2990	\$ -	\$ 3,958,743	\$ -	\$ -	\$ -	\$ -	\$ 3,958,743
Local Option Fuel Tax	\$ -	\$ 5,508,036	\$ -	\$ 2,458,627	\$ -	\$ -	\$ 7,966,663
Other Taxes	\$ 1,629,706	\$ 39,910,909	\$ -	\$ 21,462,216	\$ -	\$ -	\$ 63,002,831
Licenses and Permits	\$ 44,500	\$ 665,553	\$ -	\$ -	\$ 2,734,650	\$ -	\$ 3,444,703
Intergovernmental Revenue	\$ 31,581,954	\$ 3,402,379	\$ 446,500	\$ 2,025,945	\$ -	\$ -	\$ 37,456,778
Charges for Services	\$ 5,933,716	\$ 5,343,181	\$ -	\$ -	\$ 105,585,231	\$ -	\$ 116,862,128
Fines and Forfeitures	\$ 21,100	\$ 151,900	\$ -	\$ -	\$ 2,772	\$ -	\$ 175,772
Miscellaneous Revenue	\$ 2,592,517	\$ 3,570,730	\$ -	\$ 350,000	\$ 8,770,387	\$ 157,500	\$ 15,441,134
Internal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,092,248	\$ 12,092,248
Total Sources	\$ 149,279,179	\$ 63,180,851	\$ 446,500	\$ 30,190,578	\$ 117,093,040	\$ 12,249,748	\$ 372,439,896
Transfers In	\$ 5,296,610	\$ 8,224,870	\$ 8,553,247	\$ 4,525,115	\$ 799,502	\$ -	\$ 27,399,344
Debt Proceeds	\$ -	\$ -	\$ -	\$ 8,808,025	\$ -	\$ -	\$ 8,808,025
Transfers from Elected Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Revenues, Transfers & Balances	<u>\$ 183,528,868</u>	<u>\$ 132,838,052</u>	<u>\$ 8,999,747</u>	<u>\$ 125,150,189</u>	<u>\$ 221,794,281</u>	<u>\$ 14,693,994</u>	<u>\$ 687,005,131</u>

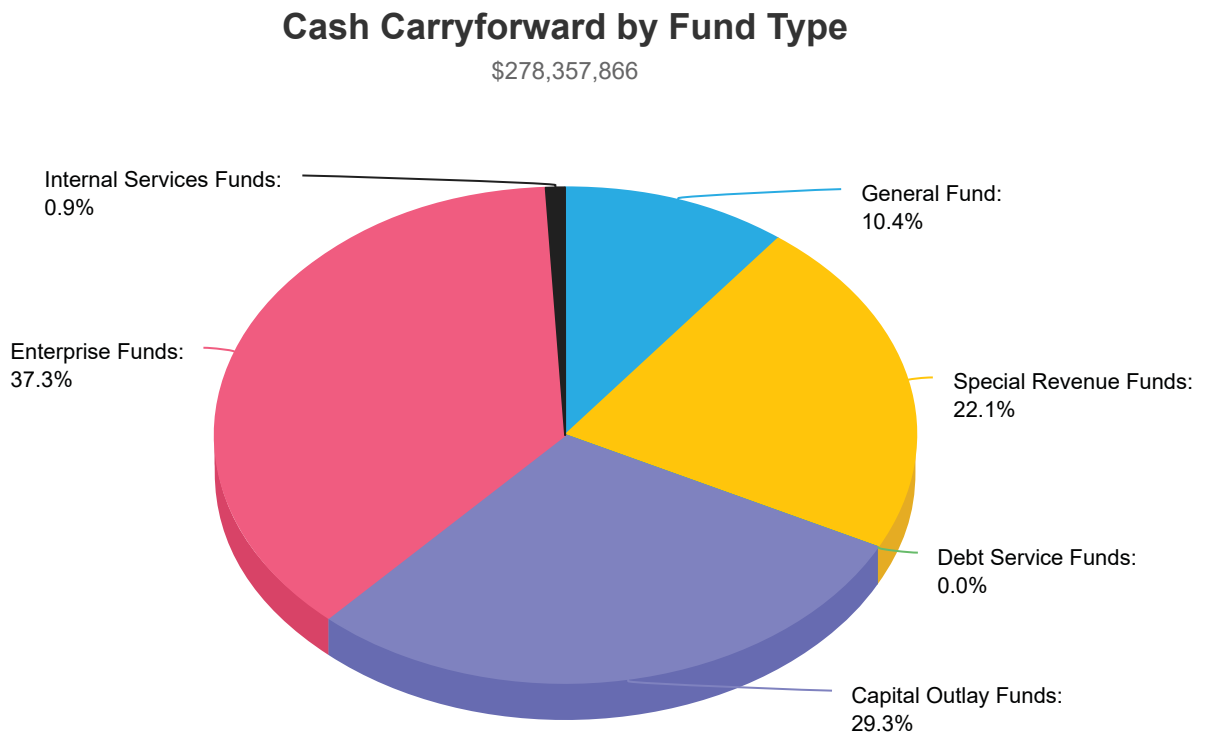
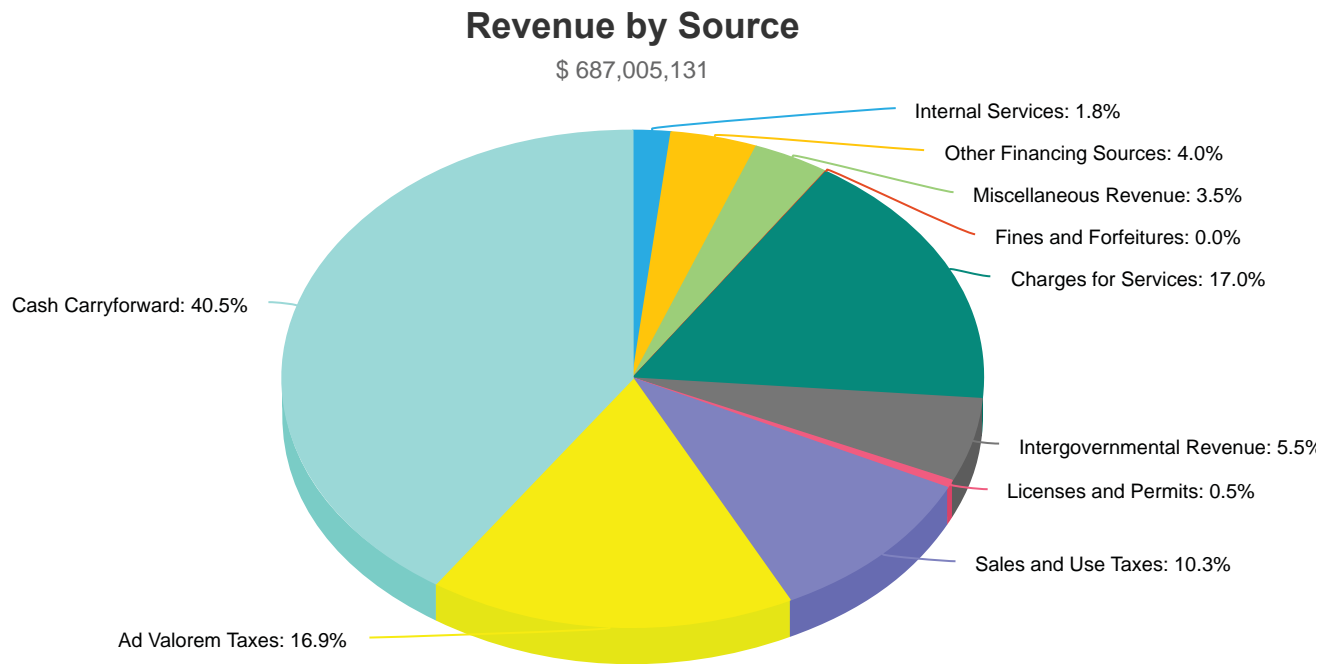
PROPOSED BUDGET

Revenues by Source

Fiscal Year Comparison

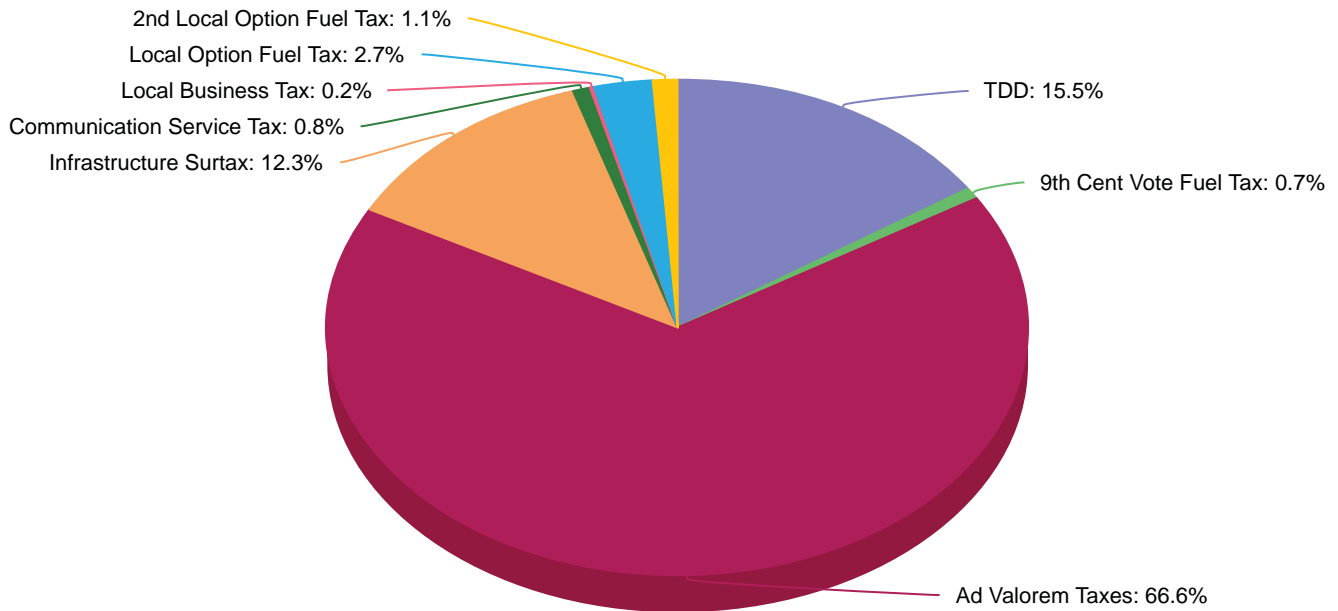


	FY25	FY26	% (+/-)
Cash Carryforward	\$ 265,835,759	\$ 278,357,866	4.7%
Ad Valorem Taxes	\$ 109,247,574	\$ 115,997,639	6.2%
Sales and Use Taxes	\$ 70,286,769	\$ 70,969,494	1.0%
Licenses and Permits	\$ 3,474,350	\$ 3,444,703	(0.9%)
Intergovernmental Revenue	\$ 37,506,676	\$ 37,456,778	(0.1%)
Charges for Services	\$ 112,089,968	\$ 116,862,128	4.3%
Fines and Forfeitures	\$ 53,372	\$ 175,772	229.3%
Miscellaneous Revenue	\$ 14,500,034	\$ 24,249,159	67.2%
Other Financing Sources	\$ 23,063,843	\$ 27,399,344	18.8%
Internal Services	\$ 12,276,626	\$ 12,092,248	(1.5%)
Total	\$ 648,334,971	\$ 687,005,131	6.0%



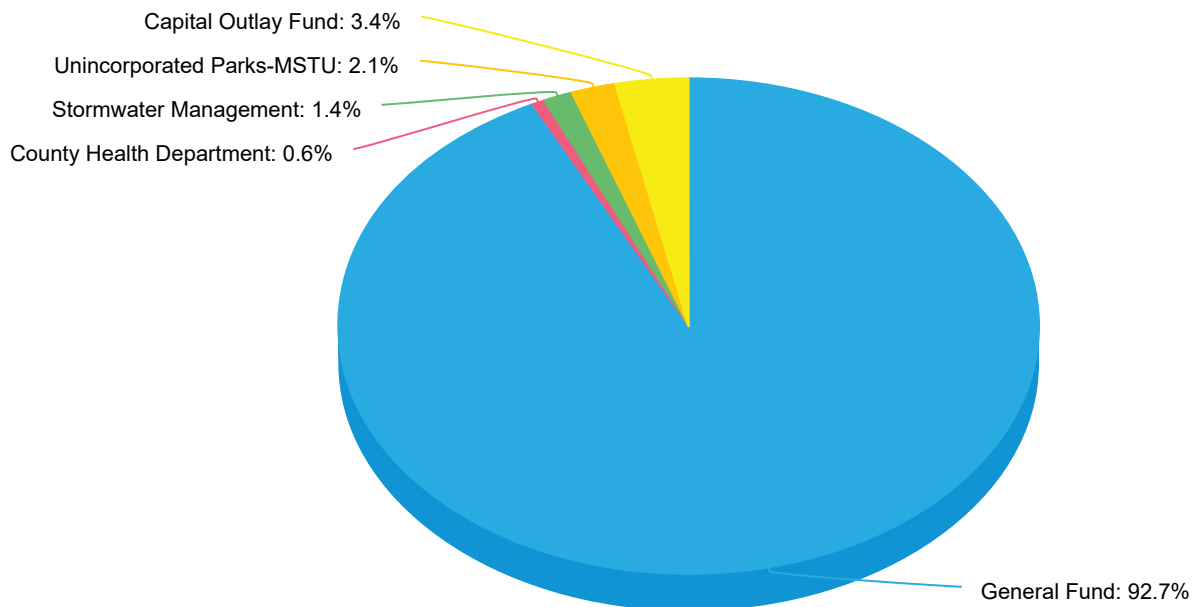
Taxes

\$173,909,447



Ad Valorem Tax by Fund Type

\$115,897,639





A photograph of a wooden lifeguard stand with red trim and railings, situated on a sandy beach. The stand is elevated on stilts and has a ramp leading up to it. The background shows the ocean and a clear blue sky with a hint of sunset colors. The foreground is filled with footprints in the sand.

EXPENDITURE OVERVIEW BY FUND

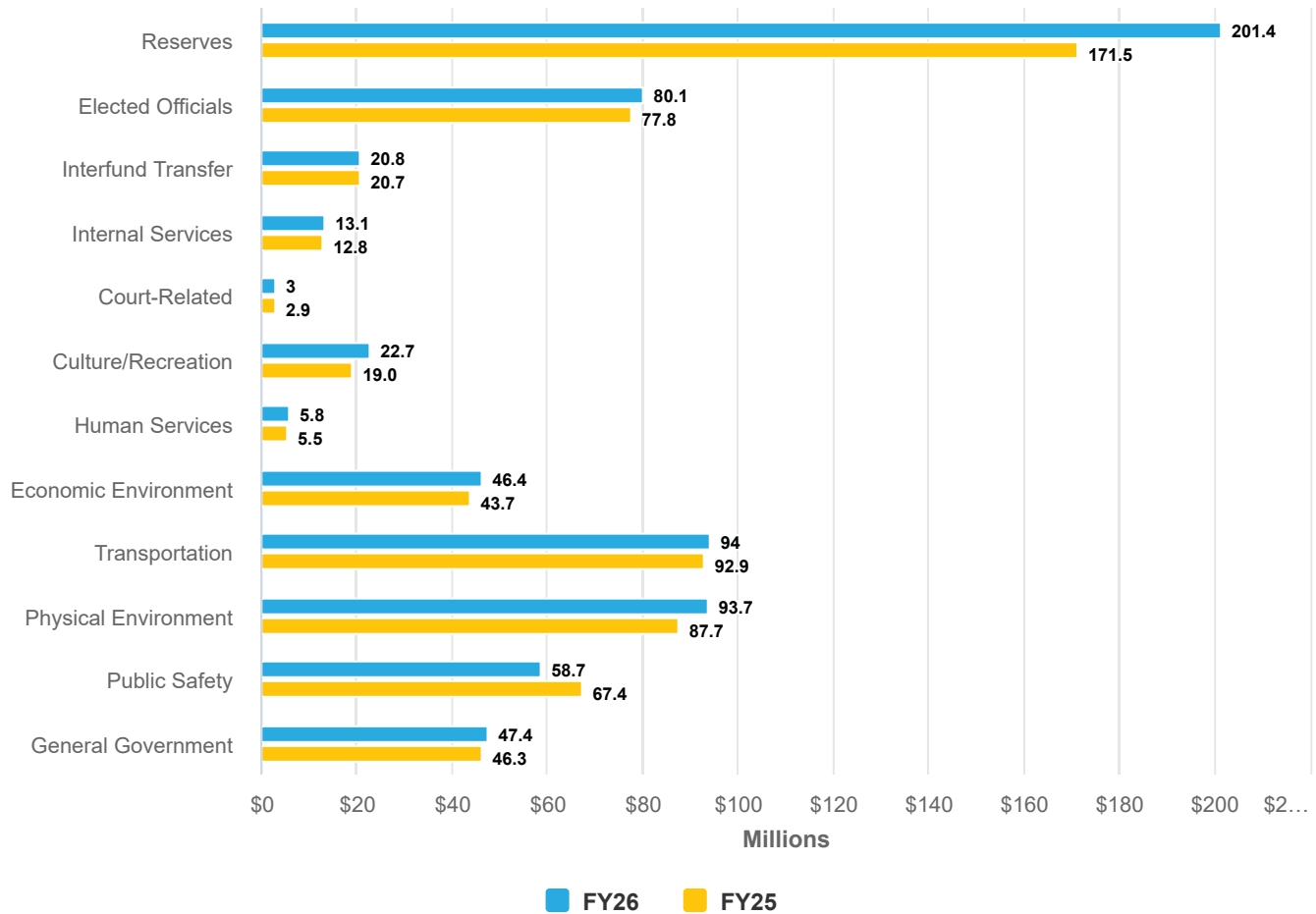
PROPOSED BUDGET / OKALOOSA COUNTY

OKALOOSA COUNTY BUDGET SUMMARY
EXPENDITURE OVERVIEW BY FUND
FISCAL YEAR 2025-2026

Expenditures/Expenses	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total Budget
General Government	\$ 29,742,362	\$ 6,348,941	\$ 8,743,997	\$ 2,521,262	\$ 0.00	\$ 0.00	\$ 47,356,562
Public Safety	\$ 27,229,433	\$ 1,954,659	\$ 0.00	\$ 8,988,914	\$ 20,517,667	\$ 0.00	\$ 58,690,673
Physical Environment	\$ 1,309,768	\$ 1,722,320	\$ 0.00	\$ 8,458,027	\$ 82,182,535	\$ 0.00	\$ 93,672,650
Transportation	\$ 88,694	\$ 13,883,125	\$ 0.00	\$ 51,135,138	\$ 28,916,282	\$ 0.00	\$ 94,023,239
Economic Environment	\$ 6,120,845	\$ 40,230,039	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46,350,884
Human Services	\$ 5,095,497	\$ 669,420	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,764,917
Culture/Recreation	\$ 4,719,592	\$ 13,445,751	\$ 0.00	\$ 4,566,690	\$ 0.00	\$ 0.00	\$ 22,732,033
Court-Related Expenditures	\$ 1,204,864	\$ 1,773,649	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,978,513
Internal Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13,081,794	\$ 13,081,794
Total Expenditures/Expenses	\$ 75,511,055	\$ 80,027,904	\$ 8,743,997	\$ 75,670,031	\$ 131,616,484	\$ 13,081,794	\$ 384,651,265
Interfund Transfer	\$ 11,729,013	\$ 985,376	\$ 255,750	\$ 4,229,229	\$ 3,647,395	\$ 0.00	\$ 20,846,763
Transfers to Elected Officials	\$ 79,659,068	\$ 454,071	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 80,113,139
Reserves	\$ 16,629,732	\$ 51,370,701	\$ 0.00	\$ 45,250,929	\$ 86,530,402	\$ 1,612,200	\$ 201,393,964
Total Appropriated Expenditures and Reserves	<u>\$ 183,528,868</u>	<u>\$ 132,838,052</u>	<u>\$ 8,999,747</u>	<u>\$ 125,150,189</u>	<u>\$ 221,794,281</u>	<u>\$ 14,693,994</u>	<u>\$ 687,005,131</u>

Expenditures by Function

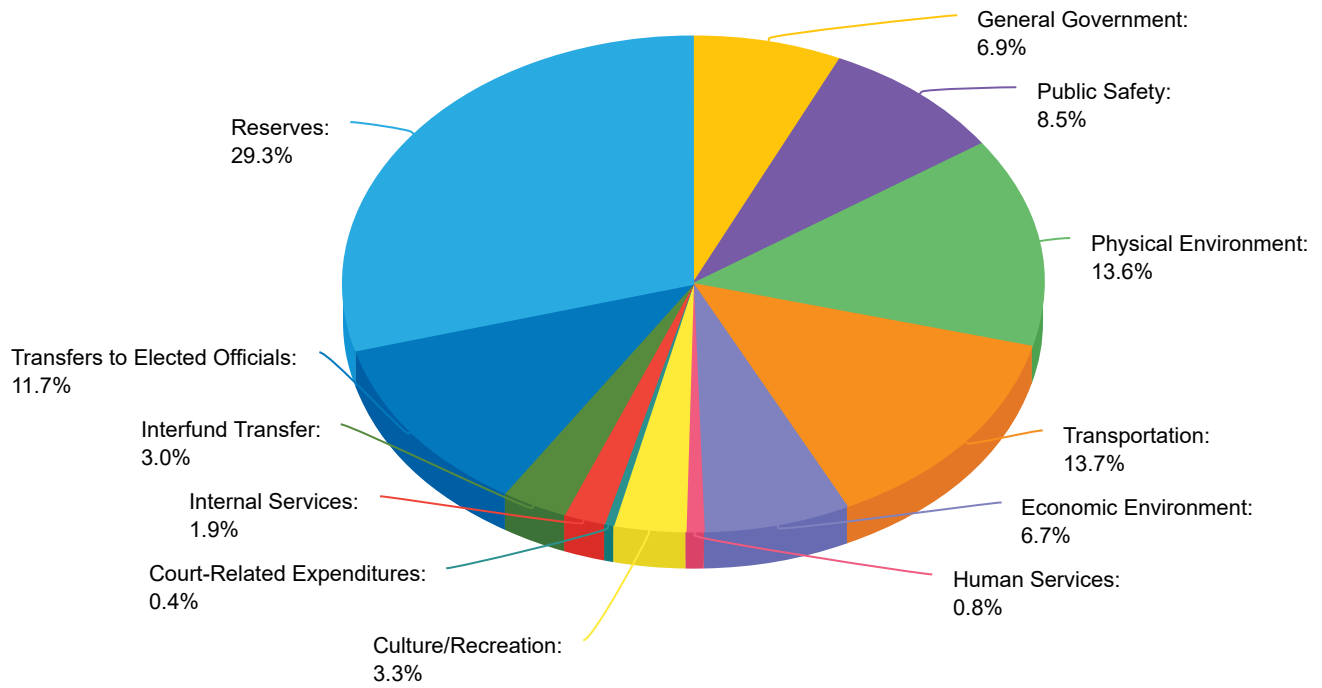
Fiscal Year Comparison



Description	FY25	FY26	% (+/-)
General Government	\$ 46,338,373	\$ 47,356,562	2.2%
Public Safety	\$ 67,422,684	\$ 58,690,673	(13.0%)
Physical Environment	\$ 87,740,923	\$ 93,672,650	6.8%
Transportation	\$ 92,899,875	\$ 94,023,239	1.2%
Economic Environment	\$ 43,685,993	\$ 46,350,884	6.1%
Human Services	\$ 5,529,699	\$ 5,764,917	4.3%
Culture/Recreation	\$ 19,033,985	\$ 22,732,033	19.4%
Court-Related Expenditures	\$ 2,896,826	\$ 2,978,513	2.8%
Internal Services	\$ 12,812,256	\$ 13,081,794	2.1%
Interfund Transfer	\$ 20,707,761	\$ 20,846,763	0.7%
Transfers to Elected Officials	\$ 77,811,246	\$ 80,113,139	3.0%
Reserves	\$ 171,455,350	\$ 201,393,964	17.5%
Total	\$ 648,334,971	\$ 687,005,131	6.0%

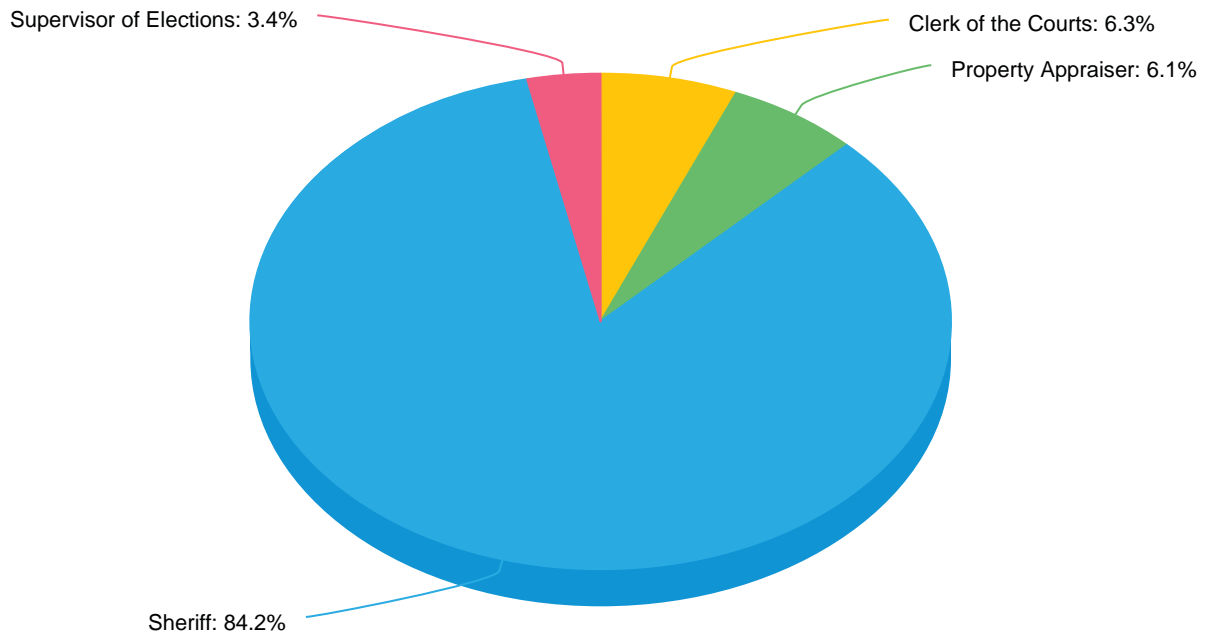
Expenditures by Function

\$687,005,131



Elected Officials

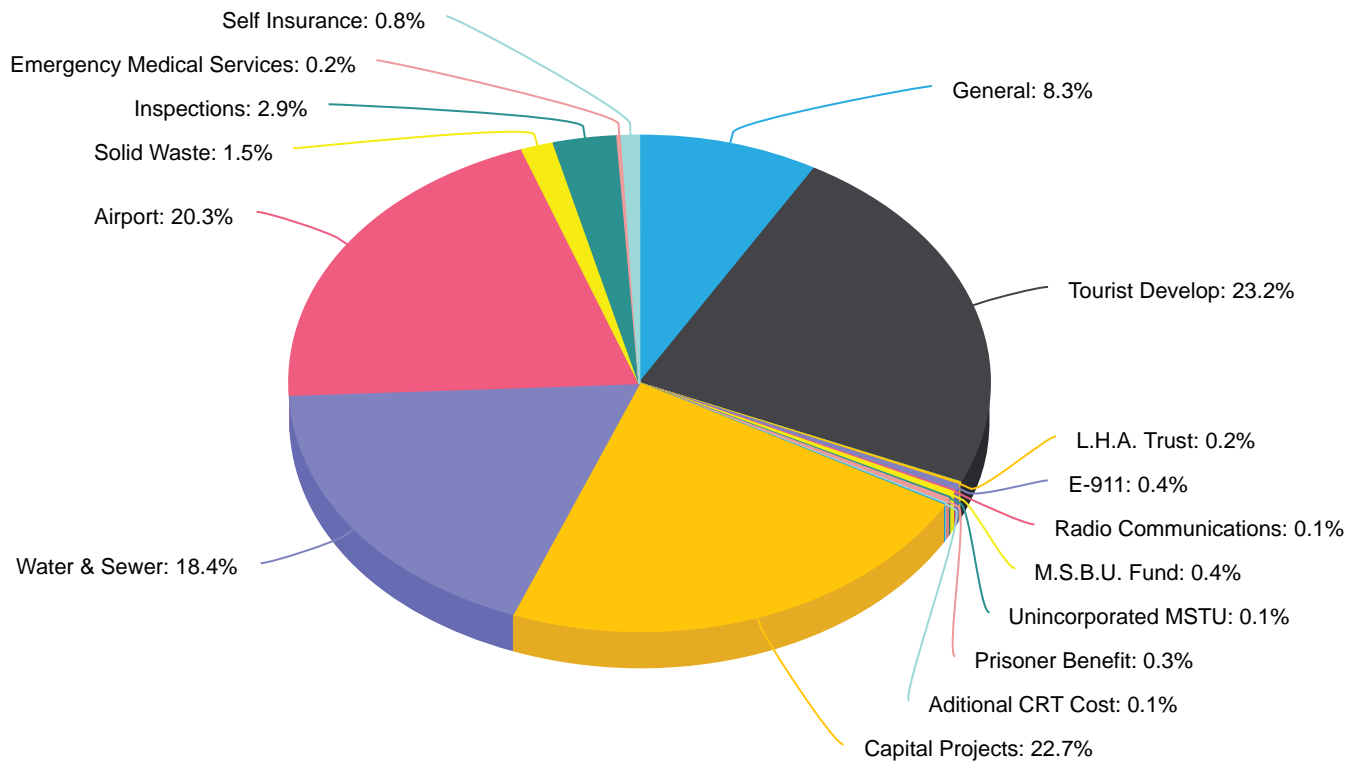
\$79,659,068



	Amount	%
Clerk of the Courts	\$ 5,025,124.00	6.3
Property Appraiser	\$ 4,846,023.00	6.1
Sheriff	\$ 67,104,575.00	84.2
Supervisor of Elections	\$ 2,683,346.00	3.4
	<u>\$ 79,659,068.00</u>	<u>100.0</u>

Reserves by Funds Functionally

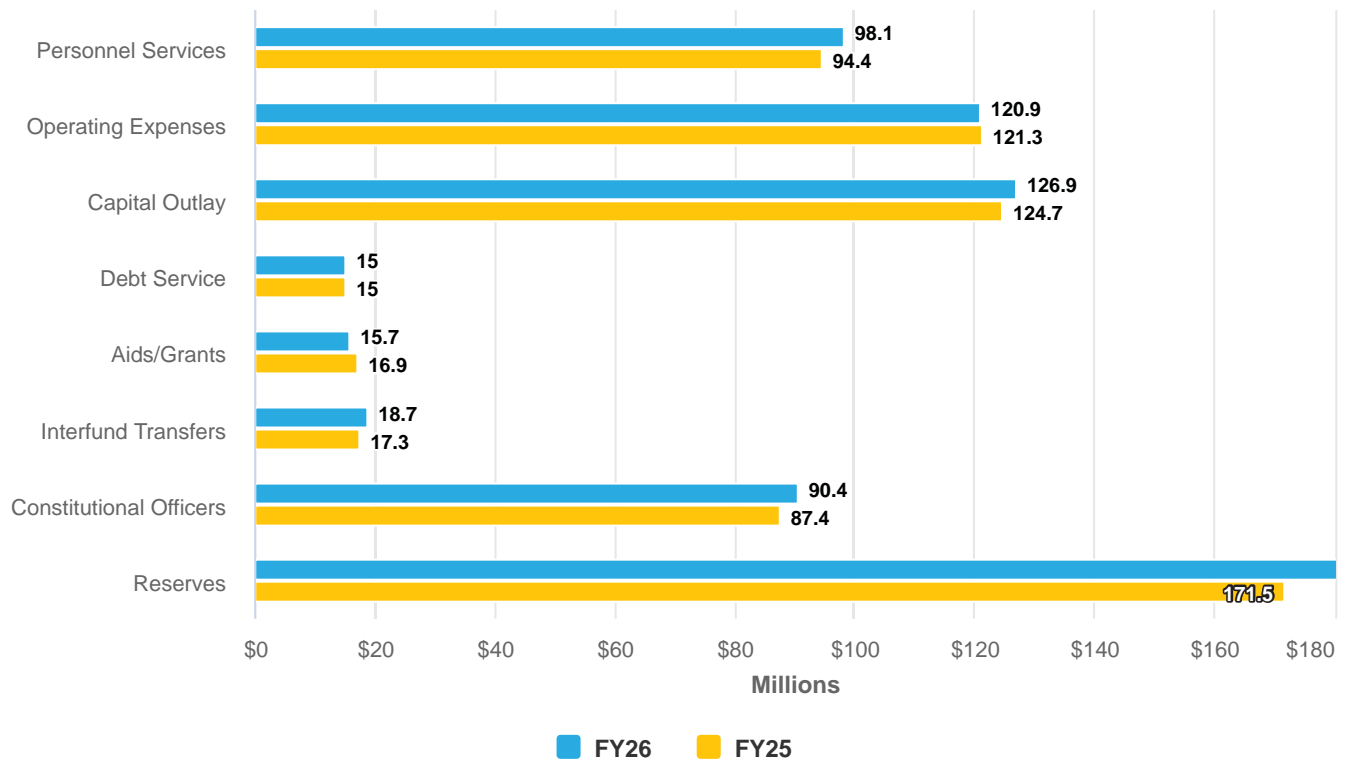
\$201,393,964



	Amount
General	\$ 16,629,732
County Transp	\$ 1,658,387
Tourist Develop	\$ 46,365,386
Natural Disaster	\$ 50,000
L.H.A. Trust	\$ 326,467
E-911	\$ 798,807
Radio Communications	\$ 240,754
M.S.B.U. Fund	\$ 716,117
Unincorporated MSTU	\$ 230,875
Prisoner Benefit	\$ 636,258
Additional CRT Cost	\$ 199,436
Drug Abuse	\$ 148,214
Fiber Optic	\$ -
Debt Service	\$ -
Capital Projects	\$ 45,250,929
Water & Sewer	\$ 36,691,680
Airport	\$ 40,603,936
Solid Waste	\$ 2,986,161
Inspections	\$ 5,833,704
Emergency Medical Services	\$ 414,921
Self Insurance	\$ 1,612,200
	<u>\$ 201,393,964</u>

Expenditures by Activity

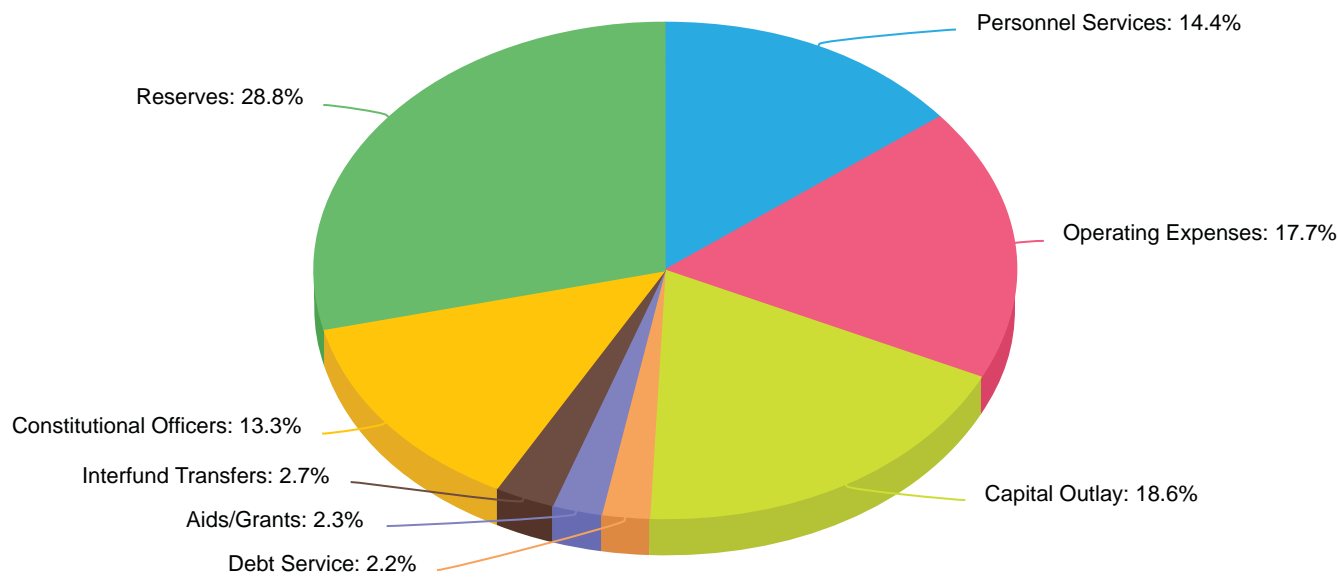
Fiscal Year Comparison



Description	FY25	FY26	% (+/-)
Personnel Services	\$ 94,378,001.00	\$ 98,064,327.00	3.9%
Operating Expenses	\$ 121,258,045.00	\$ 120,875,251.00	(0.3%)
Capital Outlay	\$ 124,698,207.00	\$ 126,853,440.00	1.7%
Debt Service	\$ 14,973,629.00	\$ 15,007,345.00	0.2%
Aids/Grants	\$ 16,861,142.00	\$ 15,655,158.00	(7.2%)
Interfund Transfers	\$ 17,291,180.00	\$ 18,708,242.00	8.2%
Constitutional Officers	\$ 87,419,417.00	\$ 90,447,404.00	3.5%
Reserves	\$ 171,455,350.00	\$ 196,393,964.00	14.5%
Total	\$ 648,334,971.00	\$ 682,005,131.00	5.2%

Expenditures by Activity

\$687,005,131



	Amount
Personnel Services	\$ 98,064,327.00
Operating Expenses	\$ 120,875,251.00
Capital Outlay	\$ 126,853,440.00
Debt Service	\$ 15,007,345.00
Aids/Grants	\$ 15,655,158.00
Interfund Transfers	\$ 18,708,242.00
Constitutional Officers	\$ 90,447,404.00
Reserves	\$ 196,393,964.00
	<u>\$ 682,005,131.00</u>

