



FISCAL YEAR 2027 • FINAL BUDGET

Walton County

ANNUAL BUDGET BOOK

A financial plan for public services, infrastructure, and the future of the County.

BOARD OF COUNTY COMMISSIONERS

FINAL • OCTOBER 1, 2026 – SEPTEMBER 30, 2027

INTRODUCTION AND BUDGET OVERVIEW

Distinguished Budget Presentation Award

Two-Time RECIPIENT

FY2027 SUBMITTED FOR REVIEW

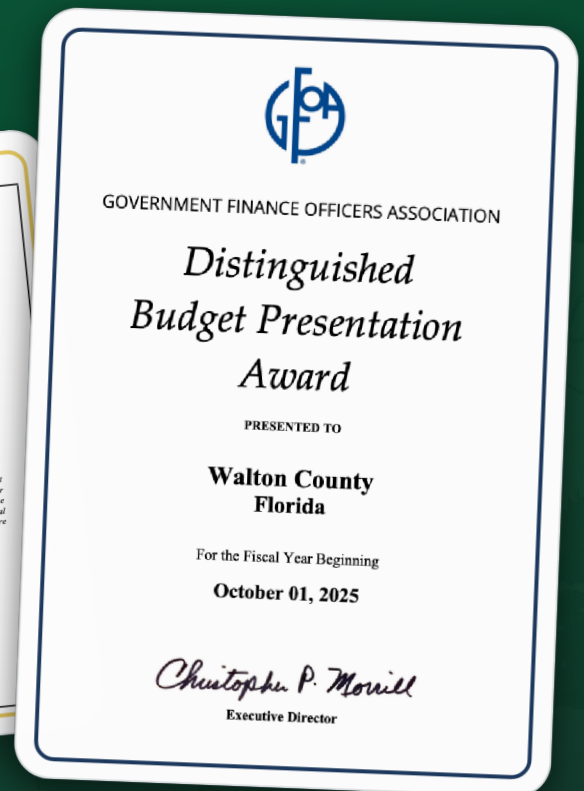
The Government Finance Officers Association of the United States and Canada presented Walton County, Florida with its second consecutive Distinguished Budget Presentation Award for the Annual Budget beginning October 1, 2025.

To receive this award, a government must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and a communications device.

The certificates below recognize the prior-year publication. This FY2027 Final Budget has been submitted separately for review and consideration under the current program criteria.



GOVERNMENT FINANCE
OFFICERS ASSOCIATION



INTRODUCTION AND BUDGET OVERVIEW

Transmittal Letter

A budget message from the Chief Financial Officer

To the Honorable Walton County Board of County Commissioners:

In accordance with Florida Statute Chapter 129.03(3), I am pleased to transmit the final budget for Fiscal Year 2027. This final budget is balanced and provides the adopted operating framework for delivering County services for the coming year, with continued focus on public safety, infrastructure, and serving a growing county as efficiently and effectively as possible.

The FY 2027 budget has been developed with the following objectives:

- Maintaining existing service levels for residents
- Following the Board of County Commissioners' policy direction
- Fully funding the Sheriff, other Constitutional Officers, and statutory requirements
- Addressing the needs of aging infrastructure and County facilities
- Investing in our employees
- Maintaining a sound self-insurance fund for health insurance
- Maintaining healthy reserves

This budget reflects a deliberate balance between the near-term needs of a growing county and the long-term discipline required to keep Walton County's finances on sound footing — the same standard that earned this office its second consecutive GFOA Distinguished Budget Presentation Award.

BY THE NUMBERS

\$345.2M
NET EXPENDITURE BUDGET

\$206.9M
GENERAL FUND **+5.7%**

3.2500
COUNTY MILLAGE RATE

667
BOARD DEPARTMENT
POSITIONS **+12**

848
CONSTITUTIONAL OFFICER
POSITIONS **+3**

Budget Summary

The \$345.2 million FY 2027 final budget adopts a reduced County operating millage rate of 3.2500 mills, down from 3.519 mills. Public Safety remains the largest expenditure function at \$126.6 million. Countywide Ad Valorem property taxes total \$151.1 million, with \$8.6 million of General Fund balance appropriated to keep the expenditure budget unchanged.

Fund Highlights

General Fund \$206.9M +5.7%	Transportation Fund \$30.7M +28.9%
Sheriff (Fine & Forfeiture) Fund \$114.1M +2.7%	Tourist Development Fund \$59.0M +15.9%
Solid Waste Fund \$40.7M -0.7%	Capital Projects Fund \$27.6M

Investing in Our Workforce

The budget includes 1,515 positions: 1,508 full-time and 7 part-time, a net increase of 15. The largest change is in Tourism Beach Operations, supporting continued Beach Operations and Beach Tram service. The additions maintain existing services rather than create new core programs; no requested positions were rejected.

Continuity, Capital Investment and Preparedness

The Board’s formal direction is to maintain current service levels. No major core service is proposed to be added, eliminated, or materially reduced. The budget balances today’s services, tomorrow’s infrastructure, and financial flexibility.

The funded FY2027 capital program totals \$43.8 million. It excludes grant-funded projects, the Sheriff/Fine and Forfeiture Fund project, and tourism projects funded in prior years; those items remain visible separately in the project inventory. No major funded project was postponed. Engineering and Public Works will publish a letting schedule showing estimated phases and starts.

Amendment 3 is not assumed as an enacted revenue reduction. The County will monitor revenue, reserves, grant awards, service demand, and long-term commitments throughout FY 2027.

I thank the Board for its guidance and County staff for its work developing this final budget.

Melissa Thomason

CHIEF FINANCIAL OFFICER, OFFICE OF MANAGEMENT AND BUDGET

01 Introduction and Our County

Walton County's budget message, organizational structure, strategic priorities, and community context.

GFOA Distinguished Budget Presentation Award	2	Organizational Structure	12
Transmittal Letter	3	Strategic Initiatives	13
Overview of Walton County	9	Community Priorities and Organizational Challenges	14

02 Financial Overview

A one-page look at the whole budget, the year-over-year change by department and fund, how a resident's property tax dollar is allocated, and the countywide revenue, expenditure, fund, transfer, and debt ledgers behind it.

Budget in Brief	17	Florida Amendment 3 Risk	30
Consolidated Budget Ledger	18	Expenditure Ledger	31
Budget Change Summary	20	Fund Financial Ledger	34
Revenue Portfolio	22	Interfund Transfer Ledger	36
Revenue Strategy	23	Debt Ledger	37
Revenue Ledger	24	Long-Term Outlook	38
Property Tax Allocation Ledger	28		

03 Budget Process

How a department request becomes Walton County's FY2027 final spending plan, and the key dates residents can follow before final adoption.

Budget Process	41	Public Participation and Decision Record	44
Budget Process (continued)	42	Financial Policies	45
Budget Calendar	43	Summary of Financial Policies	46

04 Constitutional Officer Budget

Function, elected leadership, revenue sources, staffing, and budget summary for independently elected offices and the Board.

<i>Constitutional Officers Ledger</i>	48	Tax Collector	51
Walton County Sheriff's Office	49	Clerk of Courts & County Comptroller	52
Board of County Commissioners	50	Property Appraiser	53
		Supervisor of Elections	54

05 Other Agencies and Court-Related Functions Budget

Budget and funding information for courts, health, statutory partners, and other independent entities.

<i>Independent Agencies Ledger</i>	56	State Attorney	58
Statutory & Other Agency Funding	57	Public Defender	58
Walton County Health Department	57	Circuit Court	58
South Walton Fire & State Control	57	Court Technology & Innovations	58
Medical Examiner	57	County Court	58
E911 Fund	57	Daughette MSBU Fund	58
Non-Profit Funding Program	57	Guardian Ad Litem	58

06 Program and Service Budget

Board-administered purpose, full cost, funding, contributing services, service-level decisions, and measurable FY2027 targets; Constitutional Officers and independent agencies are excluded.

<i>Program and Service Budget Chapter</i>	59	Visitors, Mobility and Infrastructure	62
Public Value	60	Environment, Growth and Community Development	63
Safety, Justice and Effective Government	61	Quality of Life and Community Wellbeing	64

07 Board Department Budgets

Function, goal, services, challenges, funding, contracts, staffing, and performance for each Board office and program.

Department Operating Ledger	66	Environmental Services	DEPARTMENT ROLLUP
Beach Operations	DEPARTMENT ROLLUP	– Environmental Resources	75
– Beach Operations	97	– Mosquito Control	81
– Beach Tram	98	– Mossy Head Wastewater Treatment Facility	82
Building Construction and Maintenance	67	– Solid Waste	91
Building Department	68	Office of Management and Budget	83
Code Compliance	69	Office of the County Attorney	84
County Administration Offices	DEPARTMENT ROLLUP	Parks & Recreation	DEPARTMENT ROLLUP
– County Administration	70	– Eagle Springs Golf and Recreation Center	71
– Extension Office	76	– Eagle Springs Grill	72
– Geographic Information Systems	77	– Recreation	89
– Housing & Urban Development	78	Planning	85
– Human Resources	79	Public Works	87
– Libraries	80	Purchasing	88
– Probation	86	Tourism Administration	DEPARTMENT ROLLUP
– Soil Conservation	90	– Tourism Administration	93
– Veteran Services	92	– Sales and Visitors Center	94
Emergency Management	73	– Communications	95
Engineering Department	74	– Marketing	96

08 Workforce Budget

Personnel cost and capacity across Walton County government -- the number and mix of positions, and the cost of maintaining the existing workforce.

Workforce Budget	100	Personnel Ledger	101
-------------------------------	------------	-------------------------------	------------

09 Capital Budget

The Capital Improvement Plan and fund-specific ledgers for equipment, infrastructure, tourism, public safety, recreation, and sidewalks.

Capital Budget Chapter	102	Sheriff Capital Project Ledger	109
Capital Improvement Plan	103	Recreation Plat Fee Fund Capital Ledger	110
Transportation and Infrastructure Capital Ledger	106	Sidewalk Fund Capital Ledger	111
Tourist Development Fund Capital Ledger	108	Machinery, Vehicles and Equipment Ledger	112

10 Glossary, Statistical, and Supplemental Information

Statistical context, the county's largest taxpayers, and a glossary of budget terms, acronyms, and frequently asked questions.

Glossary Chapter	115	Statistical and Supplemental Information	125
Glossary, Acronyms and Frequently Asked Questions	116	Principal Property Taxpayers	126

BUDGET BOOK

Our County

A look at Walton County's people, geography, and governance — the organizational structure, strategic priorities, and community context behind the FY2027 budget.



OUR COUNTY

Overview of Walton County



Where natural resources, history, and growth meet.

Walton County is located in northwest Florida, bordered by rivers, forests, lakes, and the Gulf of Mexico. Established in 1824, the county has grown from early timber and agricultural communities into a diverse coastal and inland economy with a strong connection to place.

75,305
POPULATION

44.4
MEDIAN AGE

77.7%
HOMEOWNERSHIP

\$74,832
MEDIAN HOUSEHOLD
INCOME

ONE COUNTY · MANY COMMUNITIES

A county with two connected stories.

Walton County includes both inland communities rooted in history, agriculture, public service, and small-town civic life, and coastal communities shaped by tourism, conservation, recreation, and the Gulf economy.

The annual budget supports this broad service landscape by funding public safety, transportation, parks, libraries, environmental resources, constitutional offices, and countywide operations.

This balance of rivers, inland communities, and Gulf shoreline has long shaped how Walton County tells its story:

“Lying here, as it were, in the protecting arms of her bounding rivers... with her head resting in the lap of Alabama that says, ‘Here let us rest,’ while the great Mexican Gulf... humbly washes her feet with its gentle waves to make them pure and white like snow.”

John L. McKinnon, *History of Walton County*

Discover Walton County

From Britton Hill to the Gulf, Walton County's geography and culture shape the services residents and visitors rely on.



Geographic Features

26 miles of Gulf coastline, coastal dune lakes, forests, wetlands, rivers, and Britton Hill — Florida's highest natural point.

LANDSCAPE



Beach Communities

South Walton and Scenic Highway 30A include distinctive communities, state parks, and natural resources that require careful stewardship.

COAST



Cultural Heritage

Native American communities, early settlement, timber and lumber industries, and the Chautauqua tradition in DeFuniak Springs.

HERITAGE



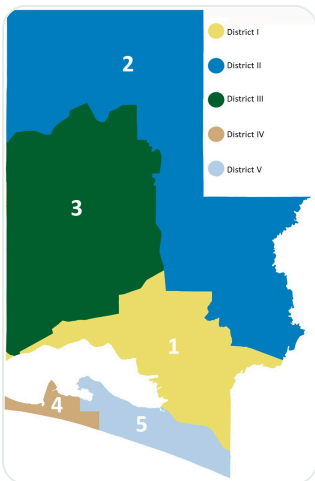
SCAN TO WATCH

See Walton County in motion.

Scan to watch a short video with additional historical information about Walton County.

County Commission

Walton County operates under a commission-administrator form of government. The Board of County Commissioners sets policy direction and adopts the annual budget, while the County Administrator oversees day-to-day operations and implementation.



Five districts, countywide service.

Each commissioner resides in the district they represent, and commissioners are elected at large by all county voters. Districts One, Three, and Five are elected during presidential election years; Districts Two and Four during midterm years.

The Board establishes public policy through ordinances and resolutions, levies taxes and fees, adopts the annual budget, oversees infrastructure and services, approves expenditures, and appoints members to boards and commissions.

Board of County Commissioners



Dan Curry
DISTRICT I



Danny Glidewell
DISTRICT II



Brad Drake
DISTRICT III, CHAIR



Donna Johns
DISTRICT IV



Tony Anderson
DISTRICT V, VICE
CHAIR

Constitutional Officers

Constitutional Officer budgets are included in the annual budget, while each office operates independently under Florida Statutes and constitutional authority.



Tax Collector
Rhonda Skipper



Clerk of Court & Comptroller
Crystal Sconiers



Property Appraiser
Gary J. Gregor



Supervisor of Elections
Ryan Messer



Sheriff
Michael A. Adkinson, Jr.

Explore Walton County history · SCAN A CODE TO CONTINUE



Reflections of Walton



Who Was George Walton Jr?



Walton County History



Walton County Heritage Association



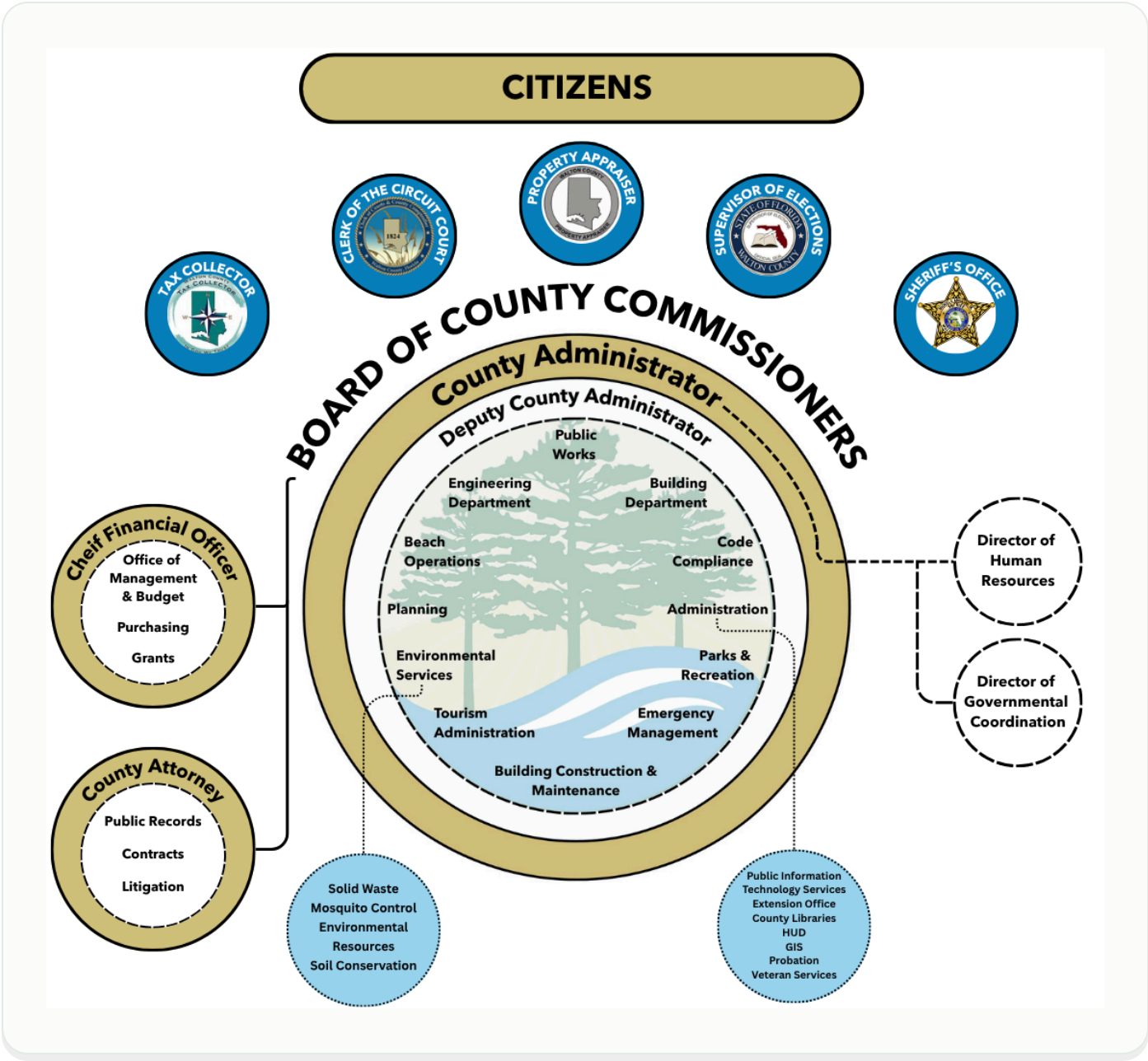
Walton County Bicentennial

OUR COUNTY

Organizational Structure

The chart below illustrates the organizational structure of Walton County Government and its accountability to the citizens it serves. Constitutional officers elected directly by voters are displayed beneath the “Citizens” section, reflecting their independent roles within county government.

The Board of County Commissioners provides overall policy direction and oversight through three primary direct reports: the Chief Financial Officer, the County Administrator, and the County Attorney. The Director of Human Resources and the Director of Governmental Coordination report directly to the County Administrator, while other operational departments and service areas are administered through the Deputy County Administrator.



OUR COUNTY

Strategic Initiatives

Walton County’s annual budget is built around a shared mission, vision, and set of core values — the strategic foundation that connects every department’s programs and services back to a common purpose. These statements reflect the Walton County Strategic Plan 2027–2032.

OUR FOUNDATION

Mission

“To provide leadership and exceptional public services that enhance quality of life, foster economic opportunity, and ensure a safe community for all who live, work, and visit our county.”

OUR DIRECTION

Vision

“To be a community that inspires trust through excellence, honors our unique heritage, and empowers all residents to thrive.”

HOW WE SERVE

Core Values

Transparency

Integrity

Accountability

Reliability

Efficiency

OUR COUNTY

Community Priorities

The Walton County Strategic Plan 2027–2032 establishes six priority areas. For FY2027, the Board’s direction is continuity, capital investment, and financial preparedness: maintain core services, address infrastructure needs, and avoid unnecessary recurring commitments while the revenue outlook remains uncertain.

Strategic Priority Areas, FY2027–FY2032

1

Public Safety and Health
Enhance the well-being of residents and visitors through proactive disaster preparedness, coordinated emergency response, public health initiatives, and strong community partnerships.

2

Planned Growth and Infrastructure
Guide long-term development through strategic planning for public facilities, infrastructure expansion, transportation improvements, and responsible growth.

3

Environment and Natural Resources
Protect, preserve, and responsibly manage natural lands, wildlife habitats, coastal areas, and bay systems to ensure environmental sustainability for future generations.

4

Economic Development and Tourism
Strengthen the local economy by attracting new businesses, supporting existing business, promoting diversified and sustainable tourism, and fostering quality job creation.

5

Government and Operational Performance
Deliver efficient, transparent, and accountable governance through strong leadership, fiscal stewardship, innovative technology, and effective public communication.

6

Quality of Life
Guide long-term development through strategic planning for public facilities, infrastructure, transportation, and responsible growth that meets community needs.

The strategic priority language comes from the Walton County Strategic Plan 2027–2032.

OUR COUNTY

Organizational Challenges and FY2027 Response

The County must respond to growing service demand while protecting financial flexibility, coordinating major projects, and maintaining emergency readiness. The FY2027 plan connects these pressures to specific actions, funding signals, expected results, and review points.

What Is Creating Pressure

COMMUNITY CHALLENGE

Growth, mobility, and aging assets

Population has grown 36.8% since 2010, while development and visitation add demand to roads, drainage, facilities, parks, public-safety infrastructure, and coastal access.

COMMUNITY CHALLENGE

Seasonal demand and coastal stewardship

Approximately 4.7 million annual visitors intensify peak-season transportation, lifeguard, tram, beach-access, maintenance, and natural-resource demands.

COMMUNITY CHALLENGE

Housing affordability and access

Growth in housing cost and demand affects workforce stability and residents seeking rental assistance, attainable housing, and access to essential community services.

ORGANIZATIONAL CHALLENGE

Capacity, asset delivery, and coordination

The County must fill critical positions, coordinate work across departments, and deliver a large capital program without materially expanding core service commitments.

ORGANIZATIONAL CHALLENGE

Revenue uncertainty and recurring cost

Potential property-tax changes, grant uncertainty, and continuing personnel and operating costs require conservative assumptions and limits on new recurring obligations.

ORGANIZATIONAL CHALLENGE

Emergency readiness and financial flexibility

Hurricane exposure requires operating readiness and liquidity. The County seeks to preserve approximately \$50 million as an informal emergency-recovery planning objective.

FY2027 Challenge-to-Result Plan

CHALLENGE	FY2027 RESPONSE	FUNDING SIGNAL	EXPECTED FY2027 RESULT	WHEN REVIEWED
Infrastructure demand	Fund the FY2027 capital program and maintain road, drainage, facility, vehicle, and equipment work.	\$43.8M funded capital	Advance funded projects; Public Works targets 1,049 road miles maintained or improved and 23 capital projects completed.	Letting schedule, project milestones, and year-end measures
Seasonal coastal demand	Maintain Beach Operations, Beach Tram, lifeguard readiness, access facilities, and eligible coastal investment.	+13 Beach Operations FTE	Clean 66 beach and bay facilities daily, complete 6,000 work orders, and transport 250,000 tram passengers.	Peak-season monitoring and FY2027 year end
Housing access	Continue HUD rental-assistance and Housing Choice Voucher administration.	\$3.1M program budget	Maintain assistance delivery and monitor families served and available voucher utilization.	Program reporting throughout FY2027
Capacity and continuity	Maintain major core services while making targeted staffing changes tied to workload and service need.	+15 net countywide FTE	No major core service expansion or reduction; department targets show whether planned service levels are sustained.	Budget monitoring and annual personnel review
Fiscal uncertainty	Assume no specific Amendment 3 reduction, protect reserves, limit new recurring commitments, and update forecasts as facts change.	~\$50M emergency objective	Preserve response capacity and identify material revenue, reserve, or service impacts before future budget decisions.	During FY2027 monitoring and the FY2028 cycle

The strategic priority language comes from the Walton County Strategic Plan 2027–2032. Dollar amounts and targets reconcile to the Capital, Workforce, Program and Service, Long-Term Outlook, and department sections of this final budget. Grant-dependent projects are shown separately and are not included in the \$43.8 million funded capital program.

An aerial photograph of a town, showing various buildings, streets, and green spaces. The image is covered with a semi-transparent green overlay, which serves as a background for the text.

BUDGET BOOK

Financial Overview

A one-page look at the whole budget, the year-over-year change by department and fund, how a resident's property tax dollar is allocated, and the countywide revenue, expenditure, fund, transfer, and debt ledgers behind it.

FINANCIAL OVERVIEW

Budget in Brief

A one-page look at how Walton County plans to raise and spend money in Fiscal Year 2027 — the full detail behind these figures follows throughout this document.



Where the Money Comes From

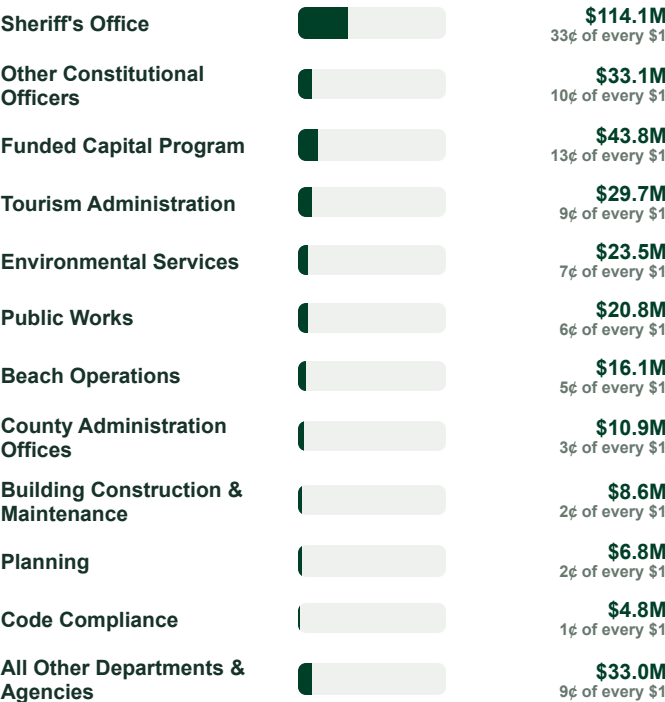
\$1.00 Every County budget funding dollar, allocated by source



Displayed cents are rounded using a balanced allocation so the sources total exactly \$1.00.

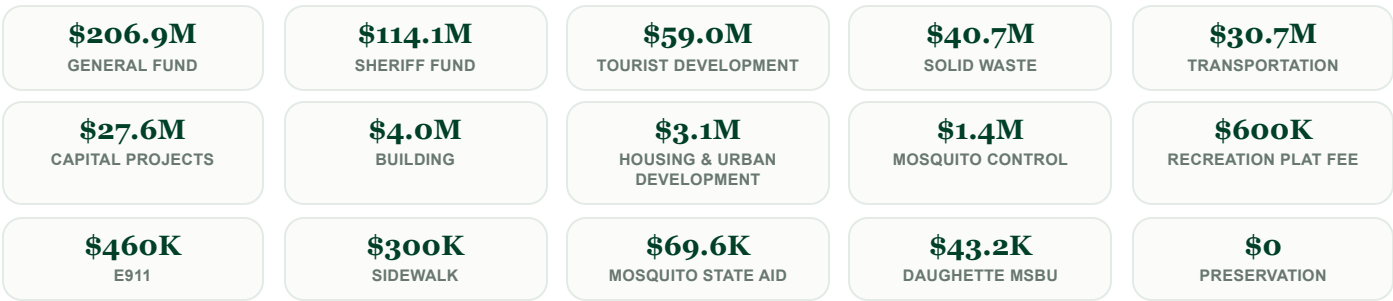
Where the Money Goes

\$1.00 Every County budget dollar, allocated by service area



Displayed cents are rounded using a balanced allocation so the categories total exactly \$1.00.

Fund Highlights - Major and Smaller Funds



FINANCIAL OVERVIEW

Consolidated Budget Ledger

FY2027 revenue and expenditures across Walton County's governmental funds, by category. Continued on the next page with the remaining funds and the countywide total.

ROW LABELS	GENERAL FUND	TRANSPORTATION FUND	SHERIFF FUND	TOURIST DEVELOPMENT FUND	SOLID WASTE FUND
MILLAGE PER \$1,000	3.2500	—	—	—	—
Revenue Budget					
Property Taxes (Ad Valorem)	\$151,054,833	\$0	\$0	—	—
General Government Taxes (excl. Property)	\$350,000	\$4,810,212	—	\$58,965,950	\$40,000,000
Permits, Fees, and Special Assessments	\$3,400,000	\$0	—	—	\$0
Intergovernmental Revenues	\$20,992,331	\$3,365,000	\$1,380,000	\$0	\$0
Charges for Services	\$6,550,936	\$85,000	\$7,976,972	\$0	\$560,000
Judgments, Fines and Forfeits	\$227,500	—	\$60,000	—	—
Miscellaneous Revenue	\$9,068,336	\$2,526,000	\$2,105,000	\$0	\$141,564
Other Sources	\$4,050,600	\$4,881,906	\$4,130,000	—	—
Revenues Total	\$195,694,536	\$15,668,118	\$15,651,972	\$58,965,950	\$40,701,564
Other Financial Sources	\$2,581,997	\$15,000,000	\$98,464,256	\$0	—
Appropriated Fund Balance	\$8,584,562	\$0	\$0	\$0	\$0
Total Budget Funding	\$206,861,095	\$30,668,118	\$114,116,228	\$58,965,950	\$40,701,564
Expenditure Budget					
General Government	\$58,764,754	\$464,000	—	—	—
Public Safety	\$8,455,690	—	\$114,116,228	—	—
Physical Environment	\$1,396,241	—	—	—	\$23,119,567
Transportation	\$0	\$30,204,118	—	—	—
Economic Environment	\$738,094	—	—	\$58,965,950	—
Human Services	\$4,863,797	—	—	—	—
Culture and Recreation	\$5,506,603	—	—	—	—
Court Related Cost	\$1,113,929	—	—	—	—
Other Uses	\$400,000	—	—	—	—
Expenditures Total	\$81,239,108	\$30,668,118	\$114,116,228	\$58,965,950	\$23,119,567
Other Financial Uses	\$125,621,987	—	—	—	\$17,581,997
Total Expenditure and Other Financial Uses	\$206,861,095	\$30,668,118	\$114,116,228	\$58,965,950	\$40,701,564

FINANCIAL OVERVIEW

Consolidated Budget Ledger (continued)

Continued from the previous page, in the same row order — the remaining Capital Projects, Mosquito Control, and Non-Major Governmental Funds, plus the countywide Total All Funds column.

ROW LABELS	CAPITAL PROJECTS FUND	MOSQUITO CONTROL FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL ALL FUNDS
MILLAGE PER \$1,000	—	0.4410	—	—
Revenue Budget				
Property Taxes (Ad Valorem)	\$0	\$1,426,937	\$0	\$152,481,770
General Government Taxes (excl. Property)	—	—	—	\$104,126,162
Permits, Fees, and Special Assessments	—	—	\$0	\$3,400,000
Intergovernmental Revenues	\$0	\$0	\$3,586,644	\$29,323,975
Charges for Services	—	\$0	\$43,225	\$15,216,133
Judgments, Fines and Forfeits	—	—	\$0	\$287,500
Miscellaneous Revenue	\$0	\$0	\$700,000	\$14,540,900
Other Sources	\$0	\$0	\$4,200,000	\$17,262,506
Revenues Total	\$0	\$1,426,937	\$8,529,869	\$336,638,946
Other Financial Sources	\$27,617,731	—	—	\$143,663,984
Appropriated Fund Balance	\$0	\$0	\$0	\$8,584,562
Total Budget Funding	\$27,617,731	\$1,426,937	\$8,529,869	\$488,887,492
Expenditure Budget				
General Government	—	—	—	\$59,228,754
Public Safety	—	—	\$4,000,000	\$126,571,918
Physical Environment	—	—	\$43,225	\$24,559,033
Transportation	\$27,617,731	—	\$300,000	\$58,121,849
Economic Environment	—	—	\$3,057,056	\$62,761,100
Human Services	—	\$1,426,937	\$69,588	\$6,360,322
Culture and Recreation	—	—	\$600,000	\$6,106,603
Court Related Cost	—	—	—	\$1,113,929
Other Uses	—	—	—	\$400,000
Expenditures Total	\$27,617,731	\$1,426,937	\$8,069,869	\$345,223,508
Other Financial Uses	—	—	\$460,000	\$143,663,984
Total Expenditure and Other Financial Uses	\$27,617,731	\$1,426,937	\$8,529,869	\$488,887,492

FINANCIAL OVERVIEW

Budget Change Summary

A comparison of the FY 2026 and FY 2027 budgets by Constitutional Officer, Independent Agency, Board Department, and capital fund.

\$345.2M

FY2027 FINAL BUDGET

+\$17.3M

NET DOLLAR CHANGE

+5.3%

NET PERCENT CHANGE

+\$5.0M

LARGEST INCREASE: SHERIFF CAPITAL

CONSTITUTIONAL OFFICERS

DEPARTMENT	FY 2026 BUDGET	FY 2027 BUDGET	CHANGE	%
Board of County Commissioners	\$11,340,758	\$11,086,280	-\$254,478	-2.2%
Clerk of Court	\$5,984,728	\$6,871,175	+\$886,447	+14.8%
Property Appraiser	\$4,829,596	\$4,954,338	+\$124,742	+2.6%
Supervisor of Elections	\$1,615,107	\$1,663,865	+\$48,758	+3.0%
Tax Collector	\$7,900,000	\$8,500,000	+\$600,000	+7.6%
Walton County Sheriff's Office	\$114,116,228	\$114,116,228	\$0	+0.0%
Total Constitutional Officers	\$145,786,417	\$147,191,886	+\$1,405,469	+1.0%

INDEPENDENT AGENCIES

Circuit Court	\$260,511	\$261,493	+\$982	+0.4%
County Court	\$69,956	\$70,056	+\$100	+0.1%
Court Innovations	\$50,000	\$43,109	-\$6,891	-13.8%
Court Technology - Court Administration	\$93,758	\$185,436	+\$91,678	+97.8%
Medical Examiner	\$1,351,698	\$881,930	-\$469,768	-34.8%
Non-Profit Funding Program	\$477,820	\$450,000	-\$27,820	-5.8%
Public Defender	\$152,439	\$290,833	+\$138,394	+90.8%
South Walton Fire	\$919,693	\$947,284	+\$27,591	+3.0%
State Attorney	\$260,633	\$297,111	+\$36,478	+14.0%
Statutory & Other	\$3,109,643	\$3,502,844	+\$393,201	+12.6%
Total Independent Agencies	\$6,746,151	\$6,930,096	+\$183,945	+2.7%

Budget Change Summary (continued)

BOARD DEPARTMENT OPERATING & PERSONNEL BUDGETS

DEPARTMENT	FY 2026 BUDGET	FY 2027 BUDGET	CHANGE	%
Tourism Administration	\$27,447,176	\$29,673,729	+\$2,226,553	+8.1%
Environmental Services	\$23,695,761	\$23,514,014	-\$181,747	-0.8%
Public Works	\$20,850,672	\$20,826,000	-\$24,672	-0.1%
Beach Operations	\$12,971,943	\$16,082,721	+\$3,110,778	+24.0%
County Administration Offices	\$10,488,035	\$10,887,378	+\$399,343	+3.8%
Building Construction & Maintenance	\$8,639,168	\$8,596,305	-\$42,863	-0.5%
Planning	\$6,570,086	\$6,839,111	+\$269,025	+4.1%
Code Compliance	\$4,449,159	\$4,811,854	+\$362,695	+8.2%
Building	\$4,035,000	\$4,000,000	-\$35,000	-0.9%
Parks & Recreation	\$2,919,737	\$2,972,948	+\$53,211	+1.8%
Engineering Department	\$2,876,106	\$2,798,118	-\$77,988	-2.7%
Office of the County Attorney	\$1,993,475	\$1,802,925	-\$190,550	-9.6%
Office of Management and Budget	\$1,374,708	\$1,075,026	-\$299,682	-21.8%
Purchasing	\$1,033,795	\$1,026,499	-\$7,296	-0.7%
Emergency Management	\$804,151	\$887,455	+\$83,304	+10.4%
Total Board Department Operating & Personnel	\$130,148,972	\$135,794,083	+\$5,645,111	+4.3%
CAPITAL				
Machinery, Vehicles, & Equipment	\$6,106,459	\$7,120,300	+\$1,013,841	+16.6%
Recreation Plat Fee Fund Capital	\$1,000,000	\$600,000	-\$400,000	-40.0%
Sheriff Capital Projects	\$2,000,000	\$7,000,000	+\$5,000,000	+250.0%
Sidewalk Fund Capital	\$75,000	\$300,000	+\$225,000	+300.0%
Tourist Development Fund Capital	\$10,065,000	\$11,350,000	+\$1,285,000	+12.8%
Transportation and Infrastructure Capital	\$24,197,677	\$27,127,731	+\$2,930,054	+12.1%
Total Capital	\$43,444,136	\$53,498,031	+\$10,053,895	+23.1%
Total, All Funds	\$327,945,088	\$345,223,508	+\$17,278,420	+5.3%

REVENUE PORTFOLIO

Reliability, Restriction and Local Control

The twelve largest funding sources represent 88% of the FY2027 expenditure plan. Their legal availability and sensitivity matter as much as their size.



Concentration of the revenue portfolio

Property tax 44%				TDT 17%		Sales taxes 17%		Other 22%
MAJOR SOURCE	FY2027	SHARE	CHANGE	RESTRICTION	RELIABILITY	CONTROL	TREND	
Property Taxes	\$152.5M	44%	-2.9%	Unrestricted	Recurring	Moderate	Down	
Tourist Development Taxes	\$59.0M	17%	+16.0%	State restricted	Recurring	Limited	Flat	
Discretionary Sales Surtax	\$40.0M	12%	+0.8%	Local ordinance	Recurring	Moderate	Flat	
Local Government 1/2 Cent Sales Tax	\$16.8M	5%	-1.4%	Unrestricted	Recurring	Low	Flat	
Interest & Investment Earnings	\$5.25M	2%	-14.1%	Mixed	Rate-sensitive	Low	Down	
Appropriated Fund Balance	\$8.58M	2%	New	Unrestricted	One-time	Board	One-time	
Indirect Administrative Fees	\$4.11M	1%	+19.5%	Unrestricted	Recurring	Low	Up	
Local Option Fuel Tax	\$4.01M	1%	+6.3%	Restricted	Recurring	Low	Up	
State Revenue Share Proceeds	\$3.73M	1%	+12.9%	Unrestricted	Recurring	Low	Up	
Housing Prisoners Revenue	\$3.50M	1%	0.0%	Unrestricted	Recurring	Low	Flat	
Federal Grant - Economic Environment	\$3.06M	1%	-0.8%	Restricted	Grant-dependent	Low	Down	
Ambulance Fees	\$3.00M	1%	0.0%	Unrestricted	Recurring	Low	Flat	

Classification guide

Restriction
Whether law, grant terms, levy, fee or fund purpose limits how receipts may be spent.

Reliability
Whether the source is expected annually, economically sensitive, rate-sensitive or dependent on an award.

County control
The practical ability to change the rate or base; it does not indicate forecast certainty.

Who bears the revenue burden?

Visitors & consumers
~\$97.6M (28% of FY2027 budget funding) is visitor-paid through TDT and a visitor share of sales-tax collections.

Residential vs. commercial
Applying the 87.9% / 12.1% taxable-value split, the \$152.5M property tax levy is an estimated \$134.0M residential, \$18.4M commercial.

Exemptions & foregone revenue
\$1.4B in assessed value is exempt across 22,329 homestead parcels, forgoing an estimated \$4.5M in county levy.

Visitor-paid revenue: full TDT plus 68% of surtax and Half-Cent Sales Tax (2025 Visitor Tracking Report). Residential/commercial and exemption figures are parcel-level tax-roll estimates, matching the online Revenue Ledger explorer.

REVENUE STRATEGY

What the Forecast Assumes - and What Could Change

The revenue ledger shows the amount. This page explains the planning assumptions, degree of County control, legal restrictions, and principal uncertainty behind major sources.

REVENUE SOURCE	FY2027	CONTROL	RESTRICTION	PLANNING SIGNAL
Ad Valorem property tax	\$152.5M	Rate set by Board	Fund/levy dependent	Taxable value and final millage
Tourist Development Tax	\$59.0M	Rate constrained by law	Tourism uses	Conservative 1% out-year growth
Discretionary sales surtax	\$40.0M	Board ordinance / state framework	Ordinance-governed uses	2.5% out-year growth
Charges for services	\$38.7M	Varies by fee	Service/fund dependent	2% out-year growth
Intergovernmental revenue	\$29.3M	Limited local control	Grant/program dependent	1.5% out-year growth
Miscellaneous revenue	\$14.6M	Limited/market driven	Varies	1% out-year growth
Other revenue	\$8.8M	Varies	Varies	Source-specific review

Recurring and one-time resources

Recurring base

Property taxes, recurring sales and fuel taxes, recurring charges, and ongoing shared revenues support continuing operations when collection patterns are reasonably repeatable.

One-time or variable resources

Fund balance brought forward, grants, asset sales, and unusually high interest earnings should not be treated as permanent support for recurring obligations.

The Revenue Portfolio immediately preceding this page quantifies who bears the revenue burden. Forecast assumptions are planning estimates, not guarantees; OMB monitors actual collections and revises the outlook when economic, legislative, or collection conditions change.

FINANCIAL OVERVIEW

Revenue Ledger

Walton County's revenue is organized into seven categories under Florida's Uniform Accounting System — from locally levied taxes and charges for services to state and federal intergovernmental revenue. Figures below span six fiscal years to show the trend behind each FY2027 total; the following page details every individual revenue source within each category.

\$345.2M

TOTAL FY2027 BUDGET FUNDING

+\$17.3M

NET CHANGE FROM FY2026

+5.3%

NET PERCENT CHANGE

\$151.1M

LARGEST SOURCE: AD VALOREM TAXES

Consolidated Revenue Summary

REVENUE CATEGORY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 FINAL
General Government Taxes	\$218,598,479	\$236,486,085	\$257,566,876	\$277,454,100	\$272,677,953	\$276,626,929
Charges for Services	\$14,601,788	\$15,616,872	\$14,403,343	\$15,251,527	\$19,414,205	\$19,985,657
Other Sources	\$4,187,992	\$5,229,704	\$5,905,994	\$6,043,333	\$14,848,284	\$25,847,068
Permits Fees and Special Assessments	\$3,620,226	\$4,265,672	\$5,974,512	\$7,032,365	\$6,004,785	\$7,783,225
Miscellaneous Revenue	\$4,876,217	\$9,049,742	\$14,414,808	\$13,398,132	\$7,862,612	\$7,448,151
Intergovernmental Revenues	\$6,686,791	\$7,336,263	\$11,070,692	\$9,427,484	\$6,896,622	\$7,304,978
Judgments, Fines and Forfeits	\$170,388	\$350,704	\$280,208	\$287,597	\$240,627	\$227,500
Total Budget Funding	\$252,741,882	\$278,335,039	\$309,616,429	\$328,894,534	\$327,945,088	\$345,223,508

Reading This Table

General Government Taxes includes Ad Valorem property taxes and the Tourist Development Tax, its two largest sources. Within the remaining categories, the largest single revenue is Indirect Administrative Fees for Charges for Services, Nonoperating Balance Brought Forward for Other Sources, the Short-Term Rental Certificate Fee for Permits Fees and Special Assessments, Interest for Miscellaneous Revenue, State Revenue Share Proceeds for Intergovernmental Revenues, and the Parking ordinance fine for Judgments, Fines and Forfeits.

Revenue Ledger (continued)

REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-
GENERAL GOVERNMENT TAXES			
Ad Valorem Taxes	\$155,698,523	\$151,054,833	-\$4,643,690
Tourist Development Tax	\$50,843,000	\$58,965,950	\$8,122,950
Discretionary Sales Surtax	\$39,688,937	\$40,000,000	\$311,063
Local Government 1/2 Cent Sales Tax	\$17,000,000	\$16,768,997	-\$231,003
Local Option Fuel Tax	\$3,772,033	\$4,010,212	\$238,179
Constitutional Fuel Tax	\$1,750,000	\$1,750,000	\$0
Ad Valorem Taxes (Mosquito Control Fund)	\$1,355,460	\$1,426,937	\$71,477
County Fuel Tax	\$1,000,000	\$1,000,000	\$0
9th Cent Voted Fuel Tax	\$750,000	\$800,000	\$50,000
Municipal Fuel Tax	\$500,000	\$500,000	\$0
Telecommunication and Local Communication Tax	\$320,000	\$350,000	\$30,000
OTHER SOURCES			
Nonoperating Balance Brought Forward	\$10,460,192	\$21,796,468	\$11,336,276
Surplus Budget Tax Collector	\$3,563,092	\$4,050,600	\$487,508
Surplus Budget Clerk of Court	\$700,000	\$0	-\$700,000

REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-
Surplus Budget Property Appraiser	\$75,000	\$0	-\$75,000
Surplus Budget Supervisor of Elections	\$50,000	\$0	-\$50,000
JUDGMENTS, FINES AND FORFEITS			
Ordinance Fine (Parking)	\$190,000	\$190,000	\$0
Ordinance Fine (Beach Activities)	\$38,127	\$25,000	-\$13,127
Ordinance Fine (Handicap Parking)	\$10,000	\$10,000	\$0
Ordinance Fine (Animal Control)	\$2,500	\$2,500	\$0
INTERGOVERNMENTAL REVENUES			
State Revenue Share Proceeds	\$3,300,000	\$3,726,334	\$426,334
Federal Grant (Economic Environment)	\$3,082,896	\$3,057,056	-\$25,840
Racing Tax	\$224,000	\$224,000	\$0
Florida Boating Improvement Program Allocation	\$100,000	\$100,000	\$0
State Payment in Lieu of Tax	\$100,000	\$100,000	\$0
State Grant (Health)	\$61,856	\$69,588	\$7,732
State Shared Cigarette Tax	\$24,870	\$25,000	\$130
Motor Fuel Use Tax	\$3,000	\$3,000	\$0

Revenue Ledger (continued)

REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-
CHARGES FOR SERVICES			
Indirect Administrative Fees	\$3,442,233	\$4,112,604	\$670,371
Housing Prisoners Revenue	\$3,500,000	\$3,500,000	\$0
Ambulance Fees	\$3,000,000	\$3,000,000	\$0
TDC Public Safety Reimbursements	\$2,448,000	\$2,244,645	-\$203,355
Resource Officer	\$1,370,000	\$1,370,000	\$0
Planning Fees	\$1,400,000	\$1,200,000	-\$200,000
Landfill Fees	\$546,000	\$560,000	\$14,000
Membership Fees	\$430,000	\$550,000	\$120,000
Green Fees	\$304,000	\$430,000	\$126,000
E911 Communications/Wireless	\$350,000	\$380,000	\$30,000
Cart Fees	\$291,000	\$330,000	\$39,000
Grill Food Revenue	\$300,000	\$295,000	-\$5,000
Lien Searches	\$250,000	\$250,000	\$0
Probation Fees	\$200,000	\$215,000	\$15,000
\$2 Recording Fee	\$150,000	\$185,436	\$35,436
Court Facilities Trust Fund Fee	\$170,000	\$150,000	-\$20,000
Code Enforcement Fees	\$25,000	\$150,000	\$125,000
Grill Beverage Revenue	\$118,000	\$135,000	\$17,000
Program & Sports Fees	\$130,000	\$135,000	\$5,000
Development Order Inspection	\$120,000	\$120,000	\$0

REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-
Sewer and Wastewater Fees	\$60,000	\$85,000	\$25,000
E-911 Utility Permits	\$75,000	\$80,000	\$5,000
E911 Communications/Non-Wireless	\$90,000	\$80,000	-\$10,000
Morrison Springs Entry Fee	\$0	\$65,000	\$65,000
Pro Shop Sales	\$105,000	\$60,000	-\$45,000
Civil Process Fees	\$60,000	\$60,000	\$0
Prisoner Work Detail	\$58,972	\$58,972	\$0
Park Rental Fee	\$40,000	\$45,000	\$5,000
Additional Court Cost (Law Library)	\$21,500	\$20,000	-\$1,500
Additional Court Cost (Juvenile Justice)	\$21,500	\$20,000	-\$1,500
Additional Court Cost (Legal Aid)	\$21,500	\$20,000	-\$1,500
Additional Court Cost (Innovative Programs)	\$21,500	\$20,000	-\$1,500
Golf Course Non-Taxable	\$0	\$20,000	\$20,000
Animal Shelter Fees	\$18,000	\$18,000	\$0
Library Fines & Fees	\$15,000	\$18,000	\$3,000
Library Rentals	\$2,000	\$3,000	\$1,000
Sales & Promotions	\$255,000	\$0	-\$255,000
Sales & Promotions Out of State	\$5,000	\$0	-\$5,000

Revenue Ledger (continued)

REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-	REVENUE SOURCE	FY26 BUDGET	FY27 FINAL	+/-
PERMITS FEES AND SPECIAL ASSESSMENTS				MISCELLANEOUS REVENUE			
Beach Vending Permits	\$1,850,000	\$1,880,000	\$30,000	Interest	\$5,311,326	\$4,501,564	-\$809,762
Short-Term Rental Certificate Fee	\$1,300,000	\$2,200,000	\$900,000	Miscellaneous Revenue	\$781,414	\$954,887	\$173,473
Daughette MSBU Fees	\$1,343,225	\$1,443,225	\$100,000	Interest (Sheriff)	\$500,000	\$500,000	\$0
Beach Bonfire Permits	\$475,000	\$750,000	\$275,000	Surplus Equipment Sales	\$400,000	\$876,000	\$476,000
Recreation Plat Fees	\$0	\$600,000	\$600,000	Investments (Florida Local Government Investment Trust)	\$350,000	\$200,000	-\$150,000
Special Events Permits	\$310,000	\$350,000	\$40,000	Constitutional Officer Interest	\$300,000	\$250,000	-\$50,000
Beach Dog Permits	\$190,000	\$190,000	\$0	Office Rental	\$57,600	\$28,200	-\$29,400
Beach Vehicle Permits	\$120,000	\$120,000	\$0	Scrap Sales	\$45,660	\$40,000	-\$5,660
Sidewalk Fees	\$75,000	\$100,000	\$25,000	Insurance Agents LLC	\$40,000	\$40,000	\$0
Alcoholic Beverage Licenses	\$80,000	\$80,000	\$0	Copies and Public Records Request	\$45,612	\$2,500	-\$43,112
Mobile Home Licenses	\$38,000	\$40,000	\$2,000	Cremation Fees	\$15,000	\$15,000	\$0
E-911 Plat Fee	\$20,000	\$22,000	\$2,000	Refund of Prior Year Expenditures	\$10,000	\$15,000	\$5,000
Coastal Armoring Fees	\$8,000	\$8,000	\$0	Investments (SBA Florida Prime)	\$6,000	\$5,000	-\$1,000
Sewer Impact Fees	\$164,560	\$0	-\$164,560	Restaurant Non-Taxable	\$0	\$10,000	\$10,000
Contractor Registration	\$30,000	\$0	-\$30,000	Supplemental Fire Support	\$0	\$10,000	\$10,000
White Sands Fee	\$1,000	\$0	-\$1,000				
Total					\$327,945,088	\$345,223,508	

FINANCIAL OVERVIEW

Property Tax Allocation

How Walton County’s share of a property tax bill is distributed across Constitutional Officers, Independent Agencies, Capital projects, and Board Departments. Figures exclude the North Walton Mosquito Control District, a separate taxing district with its own millage rate.

\$151.1M

TOTAL COUNTYWIDE AD VALOREM REVENUE

3.2500

FINAL FY2027 MILLAGE RATE

3.7782

TWO-THIRDS VOTE MAXIMUM

0.441

MOSQUITO CONTROL DISTRICT (SEPARATE)

CONSTITUTIONAL OFFICERS

RECIPIENT	FY 2027 AD VALOREM REVENUE	% OF TOTAL
Sheriff's Office	\$98,004,256	64.88%
Clerk of Court	\$6,871,175	4.55%
Property Appraiser	\$4,954,338	3.28%
Board of County Commissioners	\$4,491,053	2.97%
Tax Collector	\$4,449,400	2.95%
Supervisor of Elections	\$1,663,865	1.10%
Total Constitutional Officers	\$120,434,087	79.73%

INDEPENDENT AGENCIES

Statutory & Other Agency Funding	\$3,247,957	2.15%
Walton County Health Department	\$1,724,397	1.14%
South Walton Fire	\$980,074	0.65%
Medical Examiner	\$881,930	0.58%
Non-Profit Funding Program	\$450,000	0.30%
State Attorney	\$297,111	0.20%
Public Defender	\$290,833	0.19%
Circuit Court	\$111,493	0.07%
County Court	\$70,056	0.05%
Total Independent Agencies	\$8,053,851	5.33%

CAPITAL

Capital Projects	\$16,451,172	10.89%
Total Capital	\$16,451,172	10.89%

BOARD DEPARTMENTS

Board Departments	\$6,115,723	4.05%
-------------------	-------------	-------

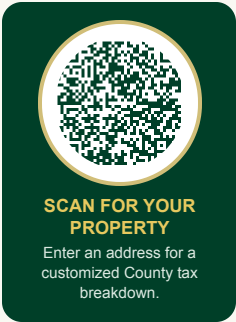
Property Tax Allocation (continued)

Total Countywide Ad Valorem Revenue	\$151,054,833	
North Walton Mosquito Control District	\$1,426,937	0.89%
Total Ad Valorem Revenue (All Funds)	\$152,481,770	

What This Means for a Homeowner

On a \$250,000 home with a \$50,000 homestead exemption (\$200,000 in taxable value), the County's FY 2027 final millage of 3.2500 generates the County portion of the tax bill below, split across recipients in the same proportions as above:

\$650.00 Total County portion of the tax bill



Sheriff's Office	64.88%	\$421.72
Capital Projects	10.89%	\$70.79
Clerk of Court	4.55%	\$29.57
Property Appraiser	3.28%	\$21.32
Board of County Commissioners	2.97%	\$19.33
Tax Collector	2.95%	\$19.15
All Other Entities	10.48%	\$68.12

This is an illustrative example of the County-government portion of a tax bill only; it excludes the separate levies of the School Board, Northwest Florida Water Management District, and the North Walton Mosquito Control District that also appear on an actual property tax bill. The County government's share is calculated as taxable value × millage ÷ 1,000, then apportioned by each entity's share of total Ad Valorem revenue.

REVENUE RISK

Florida Amendment 3: A Material Property-Tax Uncertainty

Florida voters are scheduled to consider Amendment 3 in November 2026. The measure could materially change the taxable base and the permitted use of county property-tax revenue during the planning horizon.

If voters approve the amendment

The non-school homestead exemption would increase to \$150,000 in 2027 and \$250,000 in 2028, then adjust for inflation. The annual assessment-growth cap for non-homestead property would decrease from 10% to 5%.

County budget exposure

Property tax is the County's largest revenue source at \$152.5 million, or 44% of FY2027 budget funding. A smaller taxable base could constrain future recurring revenue or require service, rate, capital, and reserve decisions.

What remains uncertain

Voter decision

The amendment is not incorporated as an enacted change in this final budget. It requires voter approval.

Local fiscal effect

The parcel-level and fund-level revenue effect will depend on implementation, taxable values, exemptions, and future millage decisions.

Timing

The amendment states an effective date of January 1, 2027; the County will update its forecast as implementation guidance becomes available.

Planning response

MONITOR

Ballot

Track the November 2026 outcome and implementing guidance.

MODEL

Exposure

Estimate taxable-value and revenue effects by fund.

TEST

Scenarios

Compare service, capital, reserve and millage options.

REPORT

Update

Publish the revised forecast and decision implications.

Official Florida ballot information

Scan for the Florida Division of Elections summary and full text. This publication presents the measure as a risk, not as an approved policy change.

constitutionalinitiatives.dos.fl.gov - Ballot 3, Election Year 2026



FINANCIAL SUMMARIES

Expenditure Ledger

Walton County's expenditures are organized into nine functional classifications reflecting the full range of services provided to residents and visitors — from general government operations and public safety to infrastructure, tourism, and community programs. Figures below span six fiscal years to show the trend behind each FY2027 total.

\$345.2M

TOTAL FY2027 EXPENSES

+\$17.3M

CHANGE FROM FY2026

+5.3%

PERCENT CHANGE

\$126.2M

LARGEST FUNCTION: PUBLIC SAFETY

Consolidated Expense Summary

FUNCTIONAL CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 FINAL
General Government	\$53,689,718	\$56,037,956	\$50,769,465	\$57,653,480	\$58,963,062	\$62,603,479
Public Safety	\$73,956,672	\$89,648,696	\$118,293,187	\$134,981,059	\$126,652,374	\$126,221,918
Physical Environment	\$15,448,028	\$17,139,861	\$20,480,144	\$20,797,576	\$23,738,840	\$24,559,033
Transportation	\$41,530,734	\$36,422,624	\$42,302,193	\$39,852,608	\$48,143,047	\$58,121,849
Economic Environment	\$41,878,146	\$51,789,996	\$55,678,766	\$51,137,982	\$54,818,996	\$62,339,656
Human Services	\$8,549,206	\$10,130,937	\$5,961,827	\$5,923,141	\$7,676,272	\$3,857,041
Culture and Recreation	\$5,564,360	\$5,348,253	\$5,953,833	\$5,476,961	\$6,306,200	\$6,006,603
Court-Related Cost	\$492,465	\$601,473	\$697,756	\$653,352	\$1,146,297	\$1,113,929
Other Uses	\$0	\$0	\$0	\$0	\$500,000	\$400,000
Department Budget Total	\$241,109,330	\$267,119,794	\$300,137,173	\$316,476,159	\$327,945,088	\$345,223,508

Reading This Table

Transportation and Economic Environment show the largest year-over-year growth in FY2027, driven by capital road projects and tourism-funded initiatives. Human Services is shown on a comparable basis after separating Health Department and statutory-agency allocations that share its accounting code.

Expenditure Ledger (continued)

DEPARTMENT	FY26 BUDGET	FY27 FINAL	+/-
GENERAL GOVERNMENT			
Board of County Commissioners	\$12,389,938	\$12,391,280	\$1,342
Building Construction and Maintenance	\$9,986,168	\$8,912,305	-\$1,073,863
Clerk of Court	\$5,984,728	\$6,871,175	\$886,447
County Administration	\$2,219,903	\$2,260,039	\$40,136
Court Innovations	\$50,000	\$43,109	-\$6,891
Geographic Info Systems	\$801,815	\$839,146	\$37,331
Human Resources	\$1,338,993	\$1,426,936	\$87,943
Mossy Head Wastewater Treatment Facility	\$1,402,528	\$464,000	-\$938,528
Office of Management and Budget	\$1,524,708	\$1,075,026	-\$449,682
Office of the County Attorney	\$1,993,475	\$1,802,925	-\$190,550
Planning	\$6,689,864	\$7,048,111	\$358,247
Procurement	\$1,188,795	\$1,076,499	-\$112,296
Property Appraiser	\$4,829,596	\$4,954,338	\$124,742
Statutory & Other	\$2,873,779	\$3,274,725	\$400,946
Supervisor of Elections	\$1,615,107	\$1,663,865	\$48,758
Tax Collector	\$7,900,000	\$8,500,000	\$600,000
PUBLIC SAFETY			
Building Department	\$4,200,000	\$4,000,000	-\$200,000

DEPARTMENT	FY26 BUDGET	FY27 FINAL	+/-
Code Compliance	\$4,863,159	\$4,960,654	\$97,495
Emergency Management	\$804,151	\$912,455	\$108,304
Medical Examiner	\$1,351,698	\$881,930	-\$469,768
Probation Services	\$364,655	\$370,577	\$5,922
South Walton Fire	\$919,693	\$947,284	\$27,591
State Fire	\$32,790	\$32,790	\$0
Walton County Sheriff's Office	\$114,116,228	\$114,116,228	\$0
E911 Fund	\$0	\$0	\$0
Law Enforcement Trust Fund	\$0	\$0	\$0
PHYSICAL ENVIRONMENT			
Environmental Services	\$840,902	\$648,922	-\$191,980
Extension Office	\$600,710	\$597,319	-\$3,391
Daughette MSBU	\$43,225	\$43,225	\$0
Soil Conservation	\$143,330	\$150,000	\$6,670
Solid Waste	\$22,110,673	\$23,119,567	\$1,008,894
TRANSPORTATION			
Capital Projects	\$20,391,997	\$27,617,731	\$7,225,734
Engineering Services	\$2,474,578	\$2,379,118	-\$95,460
Public Works	\$25,201,472	\$27,825,000	\$2,623,528
Sidewalk	\$75,000	\$300,000	\$225,000

Expenditure Ledger (continued)

DEPARTMENT	FY26 BUDGET	FY27 FINAL	+/-
ECONOMIC ENVIRONMENT			
Beach Operations	\$10,471,698	\$13,000,000	\$2,528,302
Beach Renourishment	\$10,000,000	\$11,000,000	\$1,000,000
Beach Tram	\$3,516,126	\$5,242,221	\$1,726,095
Communications	\$894,445	\$950,000	\$55,555
Housing & Urban Development	\$3,082,896	\$3,057,056	-\$25,840
Marketing	\$13,834,592	\$14,502,450	\$667,858
Sales and Visitors Center	\$1,790,723	\$1,950,000	\$159,277
South Walton Fire Lifeguard Services	\$3,250,749	\$3,380,779	\$130,030
Tourism Administration	\$2,998,667	\$3,290,000	\$291,333
Tourism North Walton	\$323,000	\$355,500	\$32,500
Tourism Public Safety	\$4,420,000	\$5,295,000	\$875,000
Veteran Services	\$236,100	\$316,650	\$80,550
HUMAN SERVICES			
Human Services	\$235,864	\$186,119	-\$49,745
Mosquito Control	\$1,340,000	\$1,426,937	\$86,937
Mosquito Control State Aid	\$61,856	\$69,588	\$7,732
Non-Profit Funding Program	\$477,820	\$450,000	-\$27,820

DEPARTMENT	FY26 BUDGET	FY27 FINAL	+/-
Walton County Health Department	\$1,724,397	\$1,724,397	\$0
CULTURE AND RECREATION			
Culture and Recreation (Senior Centers & Mainstreet)	\$0	\$42,000	\$42,000
Eagle Springs Golf and Recreation Center	\$1,974,044	\$1,805,555	-\$168,489
Eagle Springs Grill	\$577,884	\$570,000	-\$7,884
Libraries	\$1,894,963	\$2,155,655	\$260,692
Recreation	\$859,309	\$833,393	-\$25,916
Recreation Plat Fee	\$1,000,000	\$600,000	-\$400,000
COURT-RELATED COST			
Circuit Court	\$260,511	\$261,493	\$982
County Court	\$69,956	\$70,056	\$100
Court Technology - Court Administration	\$393,758	\$185,436	-\$208,322
Guardian Ad Litem	\$9,000	\$9,000	\$0
Public Defender	\$152,439	\$290,833	\$138,394
State Attorney	\$260,633	\$297,111	\$36,478
OTHER USES			
BCC Other Uses Contingency	\$500,000	\$400,000	-\$100,000

Department Budget Total

\$327,945,088 \$345,223,508

FINANCIAL OVERVIEW

Fund Financial Ledger

Summary schedules outlining revenues, expenditures, and fund balances for each fund, consistent with the Florida State Uniform Accounting System Manual for Local Governments. Total Revenues and Total Expenditures are broken out by fund below; the next page details each of the 15 individual funds' full schedules.

CONSOLIDATED FUND FINANCIAL SCHEDULE	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 FINAL
Beginning Fund Balance	\$206,500,685	\$273,894,781	\$313,775,975	\$367,413,796	\$435,939,242	\$431,812,854
TOTAL REVENUES, BY FUND						
General Fund	\$78,461,600	\$85,605,447	\$176,479,967	\$201,872,576	\$205,190,611	\$208,279,098
Transportation Fund	\$23,662,086	\$17,491,134	\$17,011,653	\$12,997,868	\$11,132,143	\$15,668,118
Fine & Forfeiture / Sheriff Fund	\$72,818,787	\$88,583,254	\$25,254,560	\$42,706,440	\$12,631,972	\$15,651,972
Tourist Development Fund	\$66,975,578	\$66,999,372	\$70,236,908	\$65,403,419	\$51,500,000	\$58,965,950
Solid Waste Fund	\$39,857,430	\$40,448,918	\$42,325,079	\$43,839,760	\$41,000,000	\$40,701,564
Capital Projects Fund	\$1,034,410	\$1,819,434	\$5,218,763	\$2,160,857	\$306,000	\$0
Mosquito Control Fund	\$676,546	\$849,759	\$1,504,254	\$1,761,459	\$1,407,773	\$1,426,937
Non-Major Funds	\$9,483,618	\$9,830,168	\$11,749,052	\$10,565,035	\$4,776,589	\$4,529,869
Total Revenues, All Funds	\$293,265,017	\$312,763,025	\$350,799,968	\$382,053,209	\$327,945,088	\$345,223,508
Other Financial Sources	\$23,420,641	\$27,156,634	\$113,343,159	\$128,521,478	\$148,350,579	\$121,867,516
Total Revenue and Other Sources	\$316,685,658	\$339,919,659	\$464,143,127	\$510,574,687	\$476,295,667	\$467,091,024
TOTAL EXPENDITURES, BY FUND						
General Fund	\$71,471,052	\$78,627,465	\$73,781,082	\$78,938,073	\$83,474,213	\$81,239,108
Transportation Fund	\$33,094,927	\$25,881,227	\$27,037,520	\$26,230,765	\$26,604,000	\$30,668,118
Fine & Forfeiture / Sheriff Fund	\$66,006,876	\$80,296,105	\$100,876,080	\$123,069,284	\$114,116,228	\$114,116,228
Tourist Development Fund	\$39,299,739	\$47,968,373	\$51,432,452	\$46,991,176	\$51,500,000	\$58,965,950
Solid Waste Fund	\$14,918,353	\$15,747,341	\$17,181,725	\$19,282,584	\$22,110,673	\$23,119,567
Capital Projects Fund	\$8,413,918	\$10,544,329	\$13,868,195	\$12,040,906	\$20,336,997	\$27,617,731
Mosquito Control Fund	\$609,898	\$911,145	\$1,032,836	\$1,081,832	\$1,340,000	\$1,426,937
Non-Major Funds	\$6,982,317	\$6,011,145	\$13,897,240	\$8,097,151	\$8,462,977	\$8,069,869
Total Expenditures, All Funds	\$241,109,330	\$267,119,794	\$300,137,173	\$316,476,159	\$327,945,088	\$345,223,508
Other Financial Uses	\$23,420,641	\$27,057,034	\$113,343,159	\$128,521,478	\$140,404,580	\$143,663,984
Total Expenditures and Other Uses	\$264,529,971	\$294,176,828	\$413,480,332	\$444,997,637	\$468,349,668	\$488,887,492
Change in Fund Balance	\$52,155,686	\$45,742,831	\$50,662,795	\$65,577,049	\$7,945,999	-\$21,796,468
Estimated Ending Fund Balance	\$258,656,371	\$319,637,612	\$364,438,770	\$432,990,845	\$443,885,241	\$410,016,386

Fund Financial Ledger (continued)

Individual Fund Summary, FY2027

FUND	BEGINNING BALANCE	TOTAL REV & OTHER	TOTAL EXP & OTHER	CHANGE	ENDING BALANCE
MAJOR FUNDS					
General Fund	\$81,910,494	\$198,276,533	\$206,861,095	-\$8,584,562	\$73,325,932
Transportation Fund	\$41,124,267	\$25,786,212	\$30,668,118	-\$4,881,906	\$36,242,361
Fine & Forfeiture / Sheriff Fund	\$49,765,273	\$109,986,228	\$114,116,228	-\$4,130,000	\$45,635,273
Tourist Development Fund	\$166,535,869	\$58,965,950	\$58,965,950	\$0	\$166,535,869
Solid Waste Fund	\$50,601,216	\$40,701,564	\$40,701,564	\$0	\$50,601,216
Capital Projects Fund	\$26,965,592	\$27,617,731	\$27,617,731	\$0	\$26,965,592
NON-MAJOR FUNDS					
Daughette MSBU Fund	\$0	\$43,225	\$43,225	\$0	\$0
Building Fund	\$6,594,402	\$0	\$4,000,000	-\$4,000,000	\$2,594,402
E911 Fund	\$223,763	\$460,000	\$460,000	\$0	\$223,763
Housing & Urban Development Fund	\$93,502	\$3,057,056	\$3,057,056	\$0	\$93,502
Mosquito Control Fund	\$1,621,059	\$1,426,937	\$1,426,937	\$0	\$1,621,059
Mosquito Control State Aid Fund	\$0	\$69,588	\$69,588	\$0	\$0
Recreation Plat Fee Fund	\$4,417,138	\$600,000	\$600,000	\$0	\$4,417,138
Preservation Fund	\$1,111,100	\$0	\$0	\$0	\$1,111,100
Sidewalk Fund	\$849,179	\$100,000	\$300,000	-\$200,000	\$649,179

FINANCIAL OVERVIEW

Interfund Transfer Ledger

Both sides of each planned FY2027 budget transfer between County funds — which fund provides the resources and which fund receives them. Every dollar transferred out is matched by a dollar transferred in; the two tables below total the same \$143,663,984.

Interfund Transfers Out

FUND (TRANSFERRING OUT)	DESCRIPTION	AMOUNT
E911 Fund	E911 Revenue to Sheriff	\$460,000
General Fund	Property Tax (Sheriff)	\$98,004,256
General Fund	Debt Payment	\$2,581,997
General Fund	Property Tax (Capital)	\$25,035,734
Solid Waste Fund	Small County Surtax	\$2,581,997
Solid Waste Fund	Small County Surtax (Mossy Head Wastewater Treatment)	\$379,000
Solid Waste Fund	Small County Surtax (Transportation)	\$14,621,000
Total		\$143,663,984

Interfund Transfers In

FUND (RECEIVING)	DESCRIPTION	AMOUNT
Capital Projects Fund	Property Tax	\$25,035,734
Capital Projects Fund	Interfund Group Transfer In	\$2,581,997
General Fund	Small County Surtax	\$2,581,997
Sheriff Fund	Property Tax	\$98,004,256
Sheriff Fund	E911	\$460,000
Transportation Fund	Small County Surtax	\$379,000
Transportation Fund	Small County Surtax	\$14,621,000
Total		\$143,663,984

DEBT AND FINANCIAL FORECAST

Debt Ledger

Walton County's only outstanding long-term debt is a \$27,000,000 Note Payable issued in 2015 and a \$2,500,000 Revenue Promissory Note issued in 2020, both used to fund public improvements — most notably the Broadband project. Both notes are repaid exclusively from the County's half-cent sales tax, not property taxes, and are scheduled to be fully repaid by FY2030.

\$29.5M

TOTAL DEBT ISSUED

\$9.1M

REMAINING DEBT SERVICE

\$2.51M

FY2027 DEBT SERVICE

FY2030

SCHEDULED PAYOFF

Debt Ledger — Capital Projects Fund

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2027	\$2,245,783	\$268,920	\$2,514,703
2028	\$2,310,881	\$196,943	\$2,507,824
2029	\$2,399,115	\$123,671	\$2,522,786
2030	\$1,571,648	\$47,343	\$1,618,991
Total	\$8,466,013	\$636,877	\$9,102,890

Why So Little Debt?

Walton County funds the large majority of its capital program on a pay-as-you-go basis from current revenues and legally restricted funding sources rather than borrowing — see the Capital Improvement Plan chapter for how the County determines the level of capital spending and when debt is used. This conservative approach preserves borrowing capacity for future needs and keeps debt service to a small share of the annual budget.

FINANCIAL OVERVIEW

Long-Term Outlook

The chapters before this one detail Walton County's finances one year, one fund, or one project at a time. This closing chapter pulls the forward-looking signal already built into those chapters — the County's own multi-year forecast, five-year capital plan, and debt schedule — into one place, alongside the economic conditions driving them.

Economic Conditions Driving the Outlook

Walton County's budget planning happens against a backdrop of sustained population and visitor growth, detailed further in the Statistical & Supplemental Information section of this book.



A Declining Operating Millage, Even as the County Grows

The Board has reduced the countywide operating millage rate for four consecutive years, even as population, visitation, and service demand have all risen — a sign the tax base itself is growing faster than the rate needed to fund it.



The countywide operating millage has fallen from 3.6000 mills in FY2024 to a final 3.2500 mills in FY2027 — a reduction of 9.7% — while the final budget adds a net 15 FTE and the funded FY2027 capital program totals \$43.8M. The Board maintained the expenditure plan by appropriating \$8.6M of General Fund balance.

The Multi-Year Financial Forecast

The consolidated Fund Financial Ledger extends two fiscal years beyond the final budget, while the online fund forecast and five-year Capital Improvement Plan carry the planning view through FY2031.

CONSOLIDATED, ALL FUNDS	FY2026 BUDGET	FY2027 FINAL	FY2028 PROJ.	FY2029 PROJ.
Total Revenue & Other Sources	\$476.6M	\$480.3M	\$488.5M	\$491.2M
Total Expenditures & Other Uses	\$472.2M	\$488.9M	\$503.6M	\$518.7M
Change in Fund Balance	\$4.4M	-\$8.6M	-\$15.0M	-\$27.5M
Estimated Ending Fund Balance	\$440.4M	\$423.2M	\$408.2M	\$380.7M

A TREND WORTH WATCHING

The adopted 3.2500-mill rate produces an \$8.6M planned use of fund balance in FY2027. Countywide fund balance is then projected to decline by \$15.0M in FY2028 and a further \$27.5M in FY2029 as capital spending and transfers outpace revenue growth in the out-years. These are projections under current assumptions, not funding shortfalls today.

Long-Term Outlook (continued)

Reserves: How Much Cushion Does the County Have?

The General Fund — the County's primary, least-restricted operating fund — is the most meaningful measure of financial cushion, since most of the \$423.2M countywide ending balance sits in funds legally restricted to a specific purpose (for example, \$166.5M in the Tourist Development Fund, usable only for tourism-related purposes).

General Fund Planning Cushion

\$73.3M in estimated FY2027 General Fund ending balance equals 35.5% of the Fund's \$206.9M in total expenditures and other uses, or roughly 4.25 months. The County informally uses GFOA guidance and seeks to preserve approximately \$50M for hurricane response or another major emergency; this is a planning objective, not a formally adopted reserve requirement.

Countywide Balance Is Mostly Restricted

Of the \$423.2M countywide estimated ending balance, the largest single share sits in the Tourist Development Fund (\$166.5M) and Transportation Fund (\$41.1M) — both legally restricted and not available to fund general operations.

Recurring Commitments and Annual Monitoring

What FY2027 Commits

The net 15-FTE increase, compensation and benefit assumptions, contracted services, and the operation of new or expanded assets continue beyond FY2027 unless changed through a future budget.

What OMB Will Monitor

Actual collections, operating results, capital timing, position fill rates, contractual obligations, and reserve trends will be reviewed during FY2027. Material variances will be carried into the next forecast and budget cycle.

Debt: Minimal, and Scheduled to End in FY2030

Walton County's only outstanding long-term debt is \$29.5M across two notes, both repaid exclusively from the half-cent sales tax rather than property taxes, and both scheduled to be fully repaid by FY2030 — see the Debt Ledger for the complete payment schedule.



This is a deliberate policy choice, not a lack of options: Walton County funds the large majority of its capital program pay-as-you-go from current revenues and legally restricted funding sources, preserving borrowing capacity for a future need rather than committing it now.

The Five-Year Capital Outlook

FY2027–FY2031 final plan, from the Capital Improvement Plan chapter

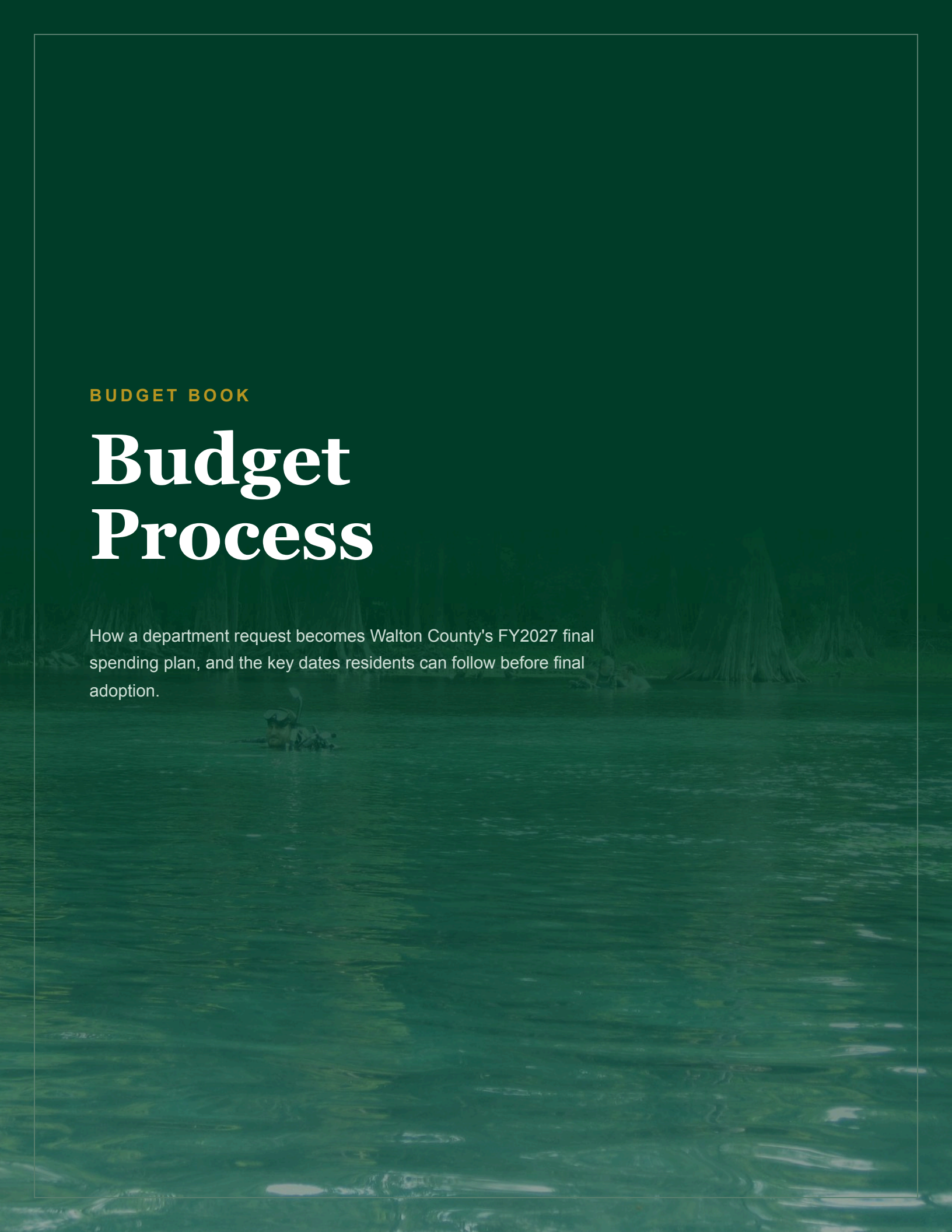


Using the same funded/non-grant definition in every year, the plan moves from \$43.8M in FY2027 to \$35.3M in FY2031, with a temporary rise to \$43.2M in FY2030. Grant-funded projects, Sheriff/Fine and Forfeiture Fund projects, and tourism projects already funded in prior years are excluded throughout.

RISKS TO MONITOR

Legislative changes to sales and property-tax policy, grant timing, and broader economic conditions could affect the forecast. OMB will compare actual results with these assumptions and identify any material effect on services, capital delivery, or reserves.

See the Community Priorities and Organizational Challenges chapter for the six Strategic Priority Areas and how the FY2027 final budget supports each one.

A person is scuba diving in a body of water, with mangrove trees visible in the background. The image is overlaid with a dark green tint.

BUDGET BOOK

Budget Process

How a department request becomes Walton County's FY2027 final spending plan, and the key dates residents can follow before final adoption.

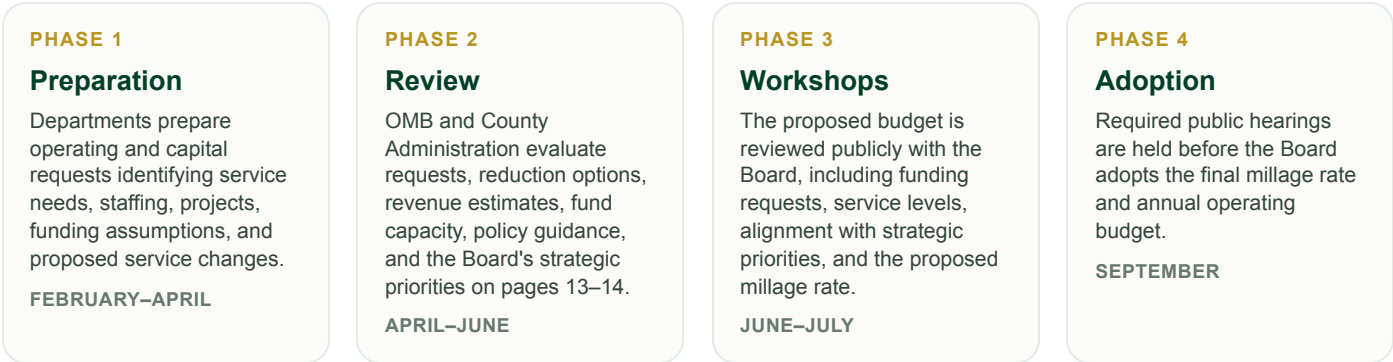
BUDGET PROCESS

Budget Process

See how a department request becomes Walton County’s FY2027 final spending plan — and how residents can follow the decisions before final adoption.

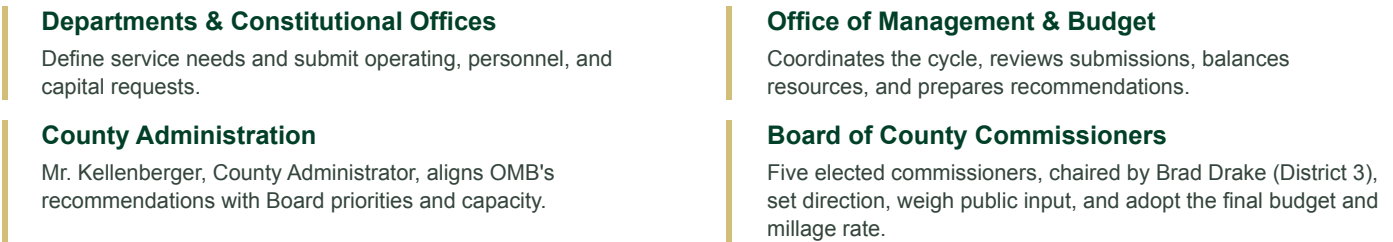
FOUR PHASES

One Public Plan



WHO DOES WHAT

A Collaborative Process



BUDGET PROCESS

Budget Process (continued)

Public Input Is Part of the Process

Residents can review proposals and speak before final decisions are made. Meeting notices and agendas provide the most current participation details.

- ✓ Attend Budget Workshops
- ✓ Review the Final Budget
- ✓ Comment at Public Hearings

AFTER ADOPTION

The Work Continues All Year

MONITOR

Track Performance

Departments and OMB monitor revenues, spending, appropriations, and operational needs throughout the fiscal year.

CONTROL

Stay Within Authority

Fund-level budgetary control keeps total appropriations within the limits approved by the Board.

AMEND

Respond to Change

The Board may amend the budget by resolution for grants, carry-forward funding, contingencies, or unforeseen needs.

REQUEST GUIDANCE

What Departments Were Asked to Provide

Departments were instructed to identify service needs, staffing, projects, funding assumptions, proposed service changes, and reduction options. OMB and County Administration reviewed requests against available resources, adopted financial policies, and the Board priorities on pages 13–14. Public comments and budget effects are documented on page 41.

BUDGET PROCESS

Budget Calendar

Key budget development dates, public workshops, notices, hearings, and adoption milestones for Fiscal Year 2027.

March Budget requests distributed	April Department submissions due	May Revenue estimates prepared	June Taxable values and officer budgets	July Budget workshops and reduction exercise	August TRIM notices and hearing certification	September Public hearings and final adoption
---	--	--	---	--	---	--

March 12	The Office of Management and Budget distributes operating and capital improvement budget requests for department entry.
April 6	Operating and capital improvement budget requests are due from county departments.
May 1	The Office of Management and Budget prepares preliminary revenue and fund balance estimates.
June 1	The Property Appraiser delivers preliminary taxable value to the Board of County Commissioners.
June 1	Proposed budget submissions from Constitutional Officers are due to the Board of County Commissioners.
June 10–11	The Office of Management and Budget holds staff budget workshops with Administration.
July 1	The Property Appraiser sends certification of taxable values, Form DR-420.
July 7	The first public budget workshop reviews the proposed budget, funding requests, and proposed millage rate.
July 14, 21, 28	Public budget workshops continue, including Board review of the proposed budget and required budget reduction exercise.
August 1	The Tax Collector budget submission is due to the Department of Revenue and Board of County Commissioners.
August 4	The Office of Management and Budget certifies the completed DR-420 form, including millage rates and hearing information.
August 24	The Property Appraiser mails TRIM notices to taxpayers.
September 14	The first statutory budget and proposed millage rate hearing is held.
September 23	The Notice of Proposed Tax Increase and Budget Summary Advertisement is advertised.
September 28	The final budget hearing is held to adopt the final millage rate and final budget.

Budget Coordinator: Office of Management and Budget. All dates shown are estimates for planning purposes and may be adjusted as necessary during the budget development process.

BUDGET PROCESS

Public Participation and Decision Record

Walton County offered four public budget workshops before the statutory hearings, where the Board began the formal adoption process and set the tentative millage recorded below.

JULY 7 Freeport 10:00 a.m. public budget workshop.	JULY 14 DeFuniak Springs 10:00 a.m. public budget workshop.	JULY 21 Paxton 10:00 a.m. public budget workshop.	JULY 28 South Walton 10:00 a.m. public budget workshop.
--	---	---	---

Public comment and budget effect

What residents discussed Public participation was concentrated at the July 28 workshop. Comments and concerns addressed beach renourishment and shoreline protection, South Walton parking and congestion, lifeguard services, nonprofit and community-service funding, health and senior services, and capital-project priorities.	Decision at the tentative hearing At the September 14 tentative budget hearing, the Board lowered the countywide operating millage from 3.4347 to 3.2500. This reduced budgeted County property-tax revenue by \$8,584,562. The Board kept the \$345.2 million expenditure plan unchanged and appropriated an equal amount of General Fund balance.
---	---

How participation worked

Notify Formal meeting notices, the County website calendar, PIO email news alerts, and social media alerts promoted the workshops and public-comment opportunities.	Participate The Office of Management and Budget, County Administration, Constitutional Officers, the Board of County Commissioners, and members of the public participated in the process.	Consider Comments received at the statutory budget hearings were considered by the Board before final adoption.
---	--	---

Review the public record

Scan to open Walton County's official 2026 meeting document center, which includes the July 7, 14, 21 and 28 budget workshop materials and available records.

walton.civicweb.net/filepro/documents/523125/



Statutory Budget Hearing Dates

September 14 - tentative hearing The Board reduced the operating millage to 3.2500, lowered property-tax revenue, and used General Fund balance to maintain the expenditure plan.	September 28 - final hearing The public may comment before final action on the budget and millage rate.
---	---

BUDGET PROCESS

Financial Policies

Walton County’s Financial Policies establish the framework for sound fiscal management and responsible stewardship of public resources. They guide the Board of County Commissioners in evaluating current operations, planning for future needs, and making informed financial decisions that support the County’s strategic objectives — promoting long-term financial stability, transparency, accountability, and consistency in budgeting practices.

OBJECTIVES

What the Policies Are Meant to Achieve

Fiscal Responsibility Promote prudent fiscal planning and support the long-term financial health of Walton County through responsible management of public resources.	Long-Term Financial Planning Provide clear direction to County staff in managing the County’s finances, developing and adopting budgets, and ensuring the efficient and effective delivery of public services.	Legal Compliance & Governance Ensure compliance with applicable Florida Statutes, County ordinances, and recognized best practices established by the Government Finance Officers Association (GFOA).	Transparency & Accountability Promote transparency, accountability, and consistency in financial decision-making and budgeting practices.	Service Delivery Support sustainable service delivery while preserving the County’s financial stability for future generations.
---	--	---	---	---

Adopted by the Board of County Commissioners

Each policy summarized on the following page has been formally adopted by the Board and is administered by the Office of Management and Budget. Full policy documents are available from Walton County at co.walton.fl.us.

BUDGET PROCESS

Summary of Financial Policies

Nine adopted policies govern how Walton County safeguards, invests, allocates, and reports on public funds.

Fund Balance Policy

Establishes guidelines for maintaining adequate fund balances to support financial stability, liquidity, emergency preparedness, investment-grade credit ratings, and long-term fiscal sustainability.



SCAN TO VIEW

Budget Policy

Provides the framework for preparing, adopting, and administering a balanced budget in accordance with Florida law, promoting long-term planning and fiscal accountability.



SCAN TO VIEW

Cash Handling Policy

Establishes internal controls and accountability measures for the receipt, safeguarding, deposit, and management of County funds.



SCAN TO VIEW

Grants Administration

Provides guidance for the administration, monitoring, and reporting of grant-funded activities to ensure compliance and maximize the effective use of external funding.



SCAN TO VIEW

Budget Transfers and Amendments

Establishes procedures for budget transfers and amendments in accordance with Florida Statutes, ensuring transparency and appropriate authorization of budget changes.



SCAN TO VIEW

Capital Asset Policy

Provides standards for the acquisition, capitalization, inventory, maintenance, and disposal of County assets.



SCAN TO VIEW

Anti-Fraud and Whistleblower Policies

Promote ethical conduct and accountability by establishing procedures for reporting suspected fraud, waste, abuse, or misconduct.



SCAN TO VIEW

Investment Policy

Establishes guidelines for investing County funds with emphasis on safety, liquidity, diversification, and yield while preserving principal.



SCAN TO VIEW

Indirect Administrative Cost Allocation Policy

Provides a methodology for allocating indirect administrative costs among County programs, ensuring equitable cost recovery.



SCAN TO VIEW

BUDGET BOOK

Constitutional Officer Budget

A statement of function, elected official, revenue sources, and budget summary for each of Walton County's five independently elected offices and the Board of County Commissioners.



CONSTITUTIONAL OFFICER BUDGET

Constitutional Officers Ledger

Walton County's five independently elected offices and the Board of County Commissioners budget a combined \$148.9M and employ 847 FTE for FY2027. Each office's own page follows, with its Statement of Function, elected official, revenue sources, and any new positions requested for FY2027.

\$148.9M

TOTAL FY2027 BUDGET

+\$1.6M

NET CHANGE FROM FY2026

+1.1%

NET PERCENT CHANGE

847

TOTAL FTE, 6 OFFICES

\$104.14M

PERSONNEL

70.0% of the total

\$33.12M

OPERATING

22.2% of the total

\$11.64M

CAPITAL & OTHER

7.8% of the total

Office Summary

OFFICE	FTE	FY26 TOTAL	FY27 TOTAL	PERSONNEL	OPERATING	CAPITAL & OTHER
Walton County Sheriff's Office	669	\$114,116,228	\$114,116,228	\$83,607,042	\$21,348,864	\$9,160,322
Board of County Commissioners	11	\$12,889,938	\$12,791,280	\$2,791,180	\$7,890,100	\$2,110,000
Tax Collector	40	\$7,900,000	\$8,500,000	\$7,512,920	\$987,080	\$0
Clerk of Courts & County Comptroller	80	\$5,984,728	\$6,871,175	\$4,905,230	\$1,845,945	\$120,000
Property Appraiser	37	\$4,829,596	\$4,954,338	\$4,123,584	\$697,382	\$133,372
Supervisor of Elections	10	\$1,615,107	\$1,663,865	\$1,198,763	\$348,682	\$116,420
Total Constitutional Officers	847	\$147,335,597	\$148,896,886	\$104,138,719	\$33,118,053	\$11,640,114

CONSTITUTIONAL OFFICER BUDGET

Walton County Sheriff's Office



ELECTED OFFICIAL
Michael Adkinson
Sheriff

STATEMENT OF FUNCTION

The Sheriff is a separately elected Constitutional Officer of the County. Functions under the Sheriff include Corrections, Court Services, Law Enforcement, Animal Services, and Fire Rescue. The Corrections division operates the County detention facility, involving inmate housing, medical services, food services, and prisoner transportation. Court Services provides bailiffs, courtroom security, and general jury and judicial protective services. Law Enforcement includes uniformed road patrol, criminal investigations, crime scene investigations, K-9 units, and the E911 Communications Center. The Sheriff's Office has also taken on operation of the animal control facility and Walton County Fire Rescue Services.

Like all Constitutional Officers, this office operates as a separate entity, setting its own policies and procedures, employee hiring, and line-item budget management once its budget is approved.

SHERIFF (FINE & FORFEITURE) FUND

\$114,116,228

FY2027 TOTAL

\$114,116,228

FY2026 TOTAL

BUDGET CHANGE

+0

+0.0%

WORKFORCE

669 FTE

+1 FTE

Added: School Resource Officer

● Personnel

\$83,607,042

● Operating

\$21,348,864

● Capital & Other

\$9,160,322

VIEW SUBMITTED BUDGET REQUEST

Who Funds

Residential property owners	\$90,185,400
County funding supports law enforcement, corrections, fire rescue, animal services, and court security.	
\$2,624.57 per household annually (\$218.71 monthly)	
Commercial and other property owners	\$12,414,600
County funding supports law enforcement, corrections, fire rescue, animal services, and court security.	
Service users and partner agencies	\$11,500,000
Patient/insurance payments, service charges, intergovernmental funding, and E911-related revenues offset costs.	

Planning estimates allocate property-tax support using the Countywide 87.9% residential / 12.1% commercial taxable-value shares. These are not individual tax bills.

FTE Changes, FY2027

School Resource Officer	+1 FTE
-------------------------	--------

668

PRIOR YEAR FTE

→

669

FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Board of County Commissioners



Dan Curry
DISTRICT 1



Danny Glidewell
DISTRICT 2



Brad Drake
DISTRICT 3



Donna Johns
DISTRICT 4



Tony Anderson
DISTRICT 5

GENERAL FUND

\$12,791,280 FY2027 TOTAL

\$12,889,938 FY2026 TOTAL

BUDGET CHANGE
-98,658 -0.8%

WORKFORCE **11 FTE**
No change

- Personnel **\$2,791,180**
- Contractual **\$2,473,100**
- Operating **\$5,417,000**
- Capital & Other **\$2,110,000**

STATEMENT OF FUNCTION

The Board of County Commissioners (BCC) is the legislative and policy-making body of County government. Representatives from five Walton County districts are elected countywide and serve four-year terms. The BCC establishes policies through ordinances and resolutions, appoints the County Administrator, Chief Financial Officer, and County Attorney, and adopts the budget, making all decisions on appropriating funds to County departments, divisions, and Constitutional offices, in accordance with Florida State statutes.

Who Funds

Residential property owners **\$3,955,500**

Property taxes support the Board's Countywide policy and administrative functions.

\$115.11 per household annually (\$9.59 monthly)

Commercial and other property owners **\$544,500**

Property taxes support the Board's Countywide policy and administrative functions.

Visitors, businesses, and service users **\$8,200,000**

Sales-related revenues, fees, permits, and shared revenues contribute to services and capital activity.

Planning estimates allocate property-tax support using the Countywide 87.9% residential / 12.1% commercial taxable-value shares. These are not individual tax bills.

Contracts

Enhanced South Walton Right-of-Way Landscaping (portion paid by Tourist Fund)	\$650,000
Enhanced South Walton Right-of-Way Landscaping (portion paid by Tourist Fund)	\$500,000
Board ERP Finance, HR, Planning & Permit Software	\$420,000
Comprehensive Annual Financial Audit Services	\$310,000
Employee Benefits Consultant	\$95,000
State Lobbyist (75/25 split with Tourist Fund)	\$66,000

+7 more contracts — \$182,100 total

Capital Requests

Board-Approved Capital Improvements (Managed Vendor Program Revenue)	\$1,530,000
Boating Improvements (Vessel Registration Fees)	\$100,000
Board-Approved Capital Improvements	\$75,000

The remaining \$405,000 of Capital & Other is \$400,000 in Other Uses Contingency reserve and \$5,000 in Grants and Aid, neither of which is a capital project.

11

PRIOR YEAR FTE

→

11

FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Tax Collector



ELECTED OFFICIAL
Rhonda Skipper
Tax Collector

STATEMENT OF FUNCTION

The Tax Collector is a separately elected Constitutional Officer of the County, with a budget approved by the State Department of Revenue. The office primarily serves as an agent of state government: administering titling and registration for vehicles and vessels as an agent of Highway Safety and Motor Vehicles, issuing hunting and fishing licenses for the Game and Fish Commission, collecting sales tax on vehicle and vessel sales as an agent of the Department of Revenue, and collecting, investing, and distributing real and tangible property taxes and occupational license tax.

Like all Constitutional Officers, this office operates as a separate entity, setting its own policies and procedures, employee hiring, and line-item budget management once its budget is approved.

GENERAL FUND (STATE APPROVED)

\$8,500,000 FY2027 TOTAL

\$7,900,000 FY2026 TOTAL

BUDGET CHANGE

+600,000 +7.6%

WORKFORCE

40 FTE
No change

- Personnel **\$7,512,920**
- Operating **\$987,080**
- Capital & Other **\$0**

VIEW SUBMITTED BUDGET REQUEST

Who Funds

Taxing authorities and transaction customers

Statutory commissions and fees are earned while collecting taxes and providing vehicle, vessel, license, and related services.

County taxpayers

\$4,400,000

The County-funded share is supported by general governmental revenues.

FTE Changes, FY2027

No new positions requested for FY2027.

40

PRIOR YEAR FTE

→

40

FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Clerk of Courts & County Comptroller



ELECTED OFFICIAL
Crystal Sconiers
Clerk of Courts & County Comptroller

STATEMENT OF FUNCTION

The Clerk of Courts & County Comptroller is a separately elected Constitutional Officer who also serves as Clerk to the Board of County Commissioners. As Clerk of the Court, areas of support for judicial functions include the Civil, Family Services, Felony, Jury Administration, and Recording Divisions. As Clerk to the Board, functions include Finance, Information Systems, and BCC recording — accounting and auditing services, contract and purchase disbursements, investment of Board funds, information systems support, and maintaining the County's official records.

Like all Constitutional Officers, this office operates as a separate entity, setting its own policies and procedures, employee hiring, and line-item budget management once its budget is approved.

GENERAL FUND

\$6,871,175 FY2027 TOTAL

\$5,984,728 FY2026 TOTAL

BUDGET CHANGE

+886,447 +14.8%

WORKFORCE **80 FTE**
+3 FTE

Added: IT Tech III; IT Systems Administrator; Network Administrator

- Personnel **\$4,905,230**
- Operating **\$1,845,945**
- Capital & Other **\$120,000**

[VIEW SUBMITTED BUDGET REQUEST](#)

Who Funds

Residential property owners	\$6,065,100
County general revenues support Clerk-to-the-Board, finance, records, technology, and comptroller functions.	
\$176.51 per household annually (\$14.71 monthly)	
Commercial and other property owners	\$834,900
County general revenues support Clerk-to-the-Board, finance, records, technology, and comptroller functions.	
Court and records users	
Court, recording, and service-related revenues support eligible activities outside this County-funded presentation.	

Planning estimates allocate property-tax support using the Countywide 87.9% residential / 12.1% commercial taxable-value shares. These are not individual tax bills.

FTE Changes, FY2027

IT Tech III	+1 FTE
IT Systems Administrator	+1 FTE
Network Administrator	+1 FTE

77

PRIOR YEAR FTE

→

80

FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Property Appraiser



ELECTED OFFICIAL
Gary Gregor
Property Appraiser

STATEMENT OF FUNCTION

The Property Appraiser is a separately elected Constitutional Officer of the County, with a budget approved by the State Department of Revenue. Florida law requires the Board of County Commissioners to pay the municipalities' and school board's share of the Property Appraiser's budget. This office is responsible for determining the value of all property within the County, maintaining the records connected with that responsibility, determining the tax on taxable property after taxes have been levied, and distributing the Truth-in-Millage (TRIM) notices.

Like all Constitutional Officers, this office operates as a separate entity, setting its own policies and procedures, employee hiring, and line-item budget management once its budget is approved.

GENERAL FUND (STATE APPROVED)

\$4,954,338 FY2027 TOTAL

\$4,829,596 FY2026 TOTAL

BUDGET CHANGE
+124,742 +2.6%

WORKFORCE **37 FTE**
-1 FTE

- Personnel **\$4,123,584**
- Operating **\$697,382**
- Capital & Other **\$133,372**

VIEW SUBMITTED BUDGET REQUEST

Who Funds

Residential property owners **\$4,395,000**

The County, municipalities, and school board fund proportional shares of the State-approved property appraisal budget.

\$127.90 per household annually (\$10.66 monthly)

Commercial and other property owners **\$605,000**

The County, municipalities, and school board fund proportional shares of the State-approved property appraisal budget.

County taxpayers

Florida law requires the Board to advance the municipalities' and school board's shares, with those costs included here.

Planning estimates allocate property-tax support using the Countywide 87.9% residential / 12.1% commercial taxable-value shares. These are not individual tax bills.

FTE Changes, FY2027

No new positions requested for FY2027.

38

PRIOR YEAR FTE

→

37

FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Supervisor of Elections



ELECTED OFFICIAL
Ryan Messer
Supervisor of Elections

STATEMENT OF FUNCTION

The Supervisor of Elections is a separately elected Constitutional Officer of the County, with a budget included in the General Fund. This office administers elections and maintains voter registration records and statistics, ensuring compliance with the federally mandated National Voter Registration Act. Administering elections includes coordinating and training poll workers, setting up precinct polling places, ballot printing, and providing voting booths that comply with minimum standards under Florida statutes.

Like all Constitutional Officers, this office operates as a separate entity, setting its own policies and procedures, employee hiring, and line-item budget management once its budget is approved.

GENERAL FUND

\$1,663,865

FY2027 TOTAL

\$1,615,107

FY2026 TOTAL

BUDGET CHANGE

+48,758

+3.0%

WORKFORCE

10 FTE

No change

● Personnel **\$1,198,763**

● Operating **\$348,682**

● Capital & Other **\$116,420**

VIEW SUBMITTED BUDGET REQUEST

Who Funds

Residential property owners	\$1,494,300
County general revenues fund voter registration, election administration, equipment, ballots, and polling-place operations.	
\$43.49 per household annually (\$3.62 monthly)	
Commercial and other property owners	\$205,700
County general revenues fund voter registration, election administration, equipment, ballots, and polling-place operations.	

Planning estimates allocate property-tax support using the Countywide 87.9% residential / 12.1% commercial taxable-value shares. These are not individual tax bills.

FTE Changes, FY2027

No new positions requested for FY2027.

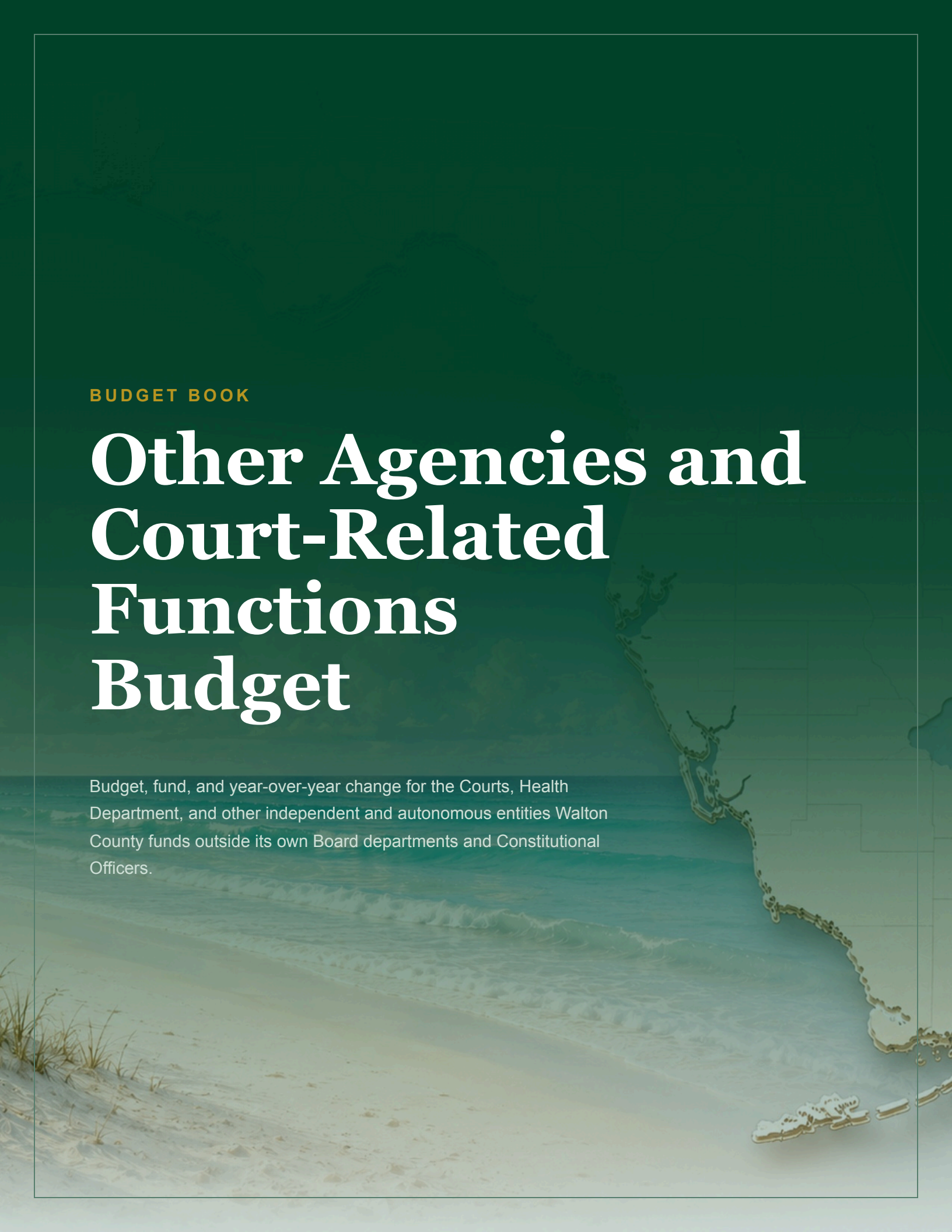
10

PRIOR YEAR FTE

→

10

FINAL FTE



BUDGET BOOK

Other Agencies and Court-Related Functions Budget

Budget, fund, and year-over-year change for the Courts, Health Department, and other independent and autonomous entities Walton County funds outside its own Board departments and Constitutional Officers.

OTHER AGENCIES AND COURT-RELATED FUNCTIONS BUDGET

Independent Agencies Ledger

Budget, revenue source, and year-over-year change for the Courts, Health Department, and other independent and autonomous entities Walton County funds outside its own Board departments and Constitutional Officers.

\$9.20M

TOTAL FY2027 BUDGET

-\$96K

NET CHANGE FROM FY2026

-1.0%

NET PERCENT CHANGE

Agency Summary

ENTITY	FY26 TOTAL	FY27 TOTAL	+/-	REVENUE SOURCE
Statutory & Other Agency Funding	\$3,109,643	\$3,502,844	+12.6%	Property Tax
Walton County Health Department	\$1,724,397	\$1,724,397	+0.0%	Property Tax
South Walton Fire & State Control	\$952,483	\$980,074	+2.9%	Property Tax
Medical Examiner	\$1,351,698	\$881,930	-34.8%	Property Tax
E911 Fund	\$440,000	\$460,000	+4.5%	E911
Non-Profit Funding Program	\$477,820	\$450,000	-5.8%	Property Tax
State Attorney	\$260,633	\$297,111	+14.0%	Property Tax
Public Defender	\$152,439	\$290,833	+90.8%	Property Tax
Circuit Court	\$260,511	\$261,493	+0.4%	Property Tax
Court Technology & Innovations	\$443,758	\$228,545	-48.5%	Property Tax
County Court	\$69,956	\$70,056	+0.1%	Property Tax
Daughette MSBU Fund	\$43,225	\$43,225	+0.0%	Special Assessment
Guardian Ad Litem	\$9,000	\$9,000	+0.0%	Property Tax
Total Independent Agencies	\$9,295,563	\$9,199,508	-1.0%	

E911 Fund revenue is transferred to the Walton County Sheriff's Office budget.

Independent Agencies Ledger (continued)

ENTITY	FY26 TOTAL	FY27 TOTAL	+/-	REVENUE SOURCE
--------	------------	------------	-----	----------------

Statutory & Other Agency Funding

\$3,109,643

\$3,502,844

+12.6%

Property Tax

The Board of County Commissioners has allocated funding to support a range of statutory and agency services that contribute to the community's well-being, including mental health services, volunteer fire departments, healthcare response initiatives, redevelopment efforts, and other related services.

Medicaid Services	\$1,243,475	Liberty Volunteer Fire Department	\$175,000	Indigent Cremation Program	\$50,000
DeFuniak Community Redevelopment Agency	\$767,938	Argyle Volunteer Fire Department	\$175,000	Lakeview Center (Mental Health)	\$50,000
Economic Development Alliance	\$421,444	Health Care Response (HCRA)	\$100,000	Lakeview Center (Baker Act)	\$50,000
Opioid Settlement Year 4	\$254,887	Gulf Coast Kid's House	\$98,100	DeFuniak Springs Interlocal (Life Enrichment Center)	\$42,000
		Lakeview Center (Women & Children)	\$75,000		

Walton County Health Department

\$1,724,397

\$1,724,397

+0.0%

Property Tax

The Walton County Health Department operates as a full-time public health unit under a contractual agreement between the County and the State of Florida. Under Chapter 154 of the Florida Statutes, counties are responsible for establishing and maintaining county health departments and public health facilities, delivering maternal and child health, communicable disease control, and environmental health programs. County health departments enter into an annual core contract with their host Board of County Commissioners specifying services and funding, supported by a combination of state, county, and federal funds, service fees, Medicaid, and grants.

South Walton Fire & State Control

\$952,483

\$980,074

+2.9%

Property Tax

South Walton Fire accounts for the cost of emergency medical services provided by the South Walton Fire District under an interlocal agreement, covering emergency and non-emergency medical services and medical transport within southern Walton County. State Fire Control accounts for the state assessment that funds fire prevention and control activities, including maintaining firebreaks, conducting controlled burns to reduce wildfire risk, and training and equipping fire control personnel.

Medical Examiner

\$1,351,698

\$881,930

-34.8%

Property Tax

The Medical Examiner is appointed by the Governor for each medical examiner district established by the State Medical Examiners Commission. Under state law, the Medical Examiner determines the cause of death under specified circumstances and performs the examinations, investigations, and autopsies deemed necessary; fees, salaries, and expenses are paid by the County under Florida Statute 406.08. Walton County is part of the District One Medical Examiner Committee (DOMES), which also covers Okaloosa, Santa Rosa, and Escambia counties, with the district examiner's cost shared among the four counties.

E911 Fund

\$440,000

\$460,000

+4.5%

E911

The E911 Fund accounts for phone charges assessed to provide emergency assistance through the E911 system that links emergency callers with appropriate public resources. The State of Florida requires E911 receipts to be maintained in a separate fund; these dollars are transferred to the Sheriff's fund for E911 expenditures and are included in the Sheriff's Office's overall budget shown in the Constitutional Officers Ledger, not in addition to it.

Non-Profit Funding Program

\$477,820

\$450,000

-5.8%

Property Tax

The Board of County Commissioners designates funding to support nonprofit agencies that contribute to the County's vision of being the premier place to live, visit, work, and play. This funding is intended to enhance programs and services that promote the health and social well-being of Walton County residents.

Independent Agencies Ledger (continued)

ENTITY	FY26 TOTAL	FY27 TOTAL	+/-	REVENUE SOURCE
State Attorney	\$260,633	\$297,111	+14.0%	<i>Property Tax</i>
The State Attorney is elected for each judicial circuit and is responsible for prosecuting or defending on behalf of the State all civil or criminal suits, applications, or motions in circuit and county courts within the circuit, attending grand jury sessions, summoning and examining witnesses, and assisting on appeals to the Supreme Court. Under Florida Statute 27.34, the County provides this office with space, utilities, and related services, sharing the cost with the other counties of the 1st Judicial Circuit.				
Public Defender	\$152,439	\$290,833	+90.8%	<i>Property Tax</i>
The Public Defender represents any person determined by the Court to be indigent under Section 27.52, Florida Statutes, who is charged with a felony or criminal misdemeanor, or as a delinquent child, along with any other person the Court may designate. Under Florida Statute 27.54, the County provides this office with space, utilities, telephone, custodial, library, transportation, and communications services, sharing the cost with the other counties of the 1st Judicial Circuit.				
Circuit Court	\$260,511	\$261,493	+0.4%	<i>Property Tax</i>
Circuit Court judges and their judicial assistants are employees of the State. Under state law, unless the State pays such expenses, the County is responsible for the reasonable salaries of secretaries and assistants of the Circuit Court and the reasonable expenses of Circuit judges. This budget includes Circuit Court costs such as professional services, bailiff salaries, and a judicial assistant paid from Innovative Court Program funding generated by court fees.				
Court Technology & Innovations	\$443,758	\$228,545	-48.5%	<i>Property Tax</i>
Under Section 29.008(1)(f)2. and (h), Florida Statutes, counties responsible for court technology costs are allocated funding dedicated solely to court-related technology, supporting the technology needs of state trial courts, state attorneys, public defenders, and criminal conflict and civil regional counsel. A related program, Court Innovations, is funded under Walton County Ordinance 2004-22 and Florida Statute 939.185 by a \$65 court cost imposed on felony, misdemeanor, or criminal traffic convictions, supplementing state funding for court program enhancements.				
County Court	\$69,956	\$70,056	+0.1%	<i>Property Tax</i>
County Court judges and their judicial assistants are employees of the State. Under state law, unless the State pays such expenses, the County is responsible for the reasonable salaries of secretaries and assistants of the County Court and the reasonable expenses of County judges.				
Daughette MSBU Fund	\$43,225	\$43,225	+0.0%	<i>Special Assessment</i>
Chapter 125.01(q)1, Florida Statutes, authorizes the Board of County Commissioners to create a Municipal Service Benefit Unit (MSBU) to provide and maintain facilities or services, such as fire services, that specifically benefit property owners in a particular area for a public purpose. An MSBU can be requested by property owners in unincorporated Walton County for improvements such as potable water, sanitary sewer, reuse water, roadway paving, canal dredging, or drainage — funded by service charges, special assessments, or taxes within the unit, and requiring approval from at least 66.66% of affected property owners. Following Board acceptance of a project, affected owners have 30 days to pay the special assessment before interest accrues; annual billing occurs each November, with installment payments due by December 31st to avoid additional interest or penalties.				
Guardian Ad Litem	\$9,000	\$9,000	+0.0%	<i>Property Tax</i>
Under Florida Statutes Chapter 29.008, counties are required by Article V of the State Constitution to fund the cost of services such as staffing, communications, and facility lease, maintenance, utilities, and security for the guardian ad litem program. A Guardian ad Litem is a volunteer appointed by the court to protect the rights and advocate for the best interests of a child involved in a court proceeding.				



BUDGET BOOK

Program and Service Budget

Eight Board-administered service areas connect public purpose, contributing departments, full cost, funding sources, service-level decisions, and measurable FY2027 commitments. Constitutional Officers and independent agencies are presented separately.

PUBLIC VALUE

What Residents Receive

The budget is more than a ledger. It is a service promise: what the County will deliver, what it costs, and how the public can see whether results improve.

A typical homesteaded \$250,000 home contributes about \$650 to the County operating levy - supporting public safety, roads, parks, libraries, planning, environmental stewardship, courts, and other countywide services.

\$650

ILLUSTRATIVE COUNTY PROPERTY TAX

\$345.2M

NET EXPENDITURE BUDGET

1,515

BUDGETED FTE

\$43.8M

FUNDED FY2027 CAPITAL PROGRAM

Where your property tax dollar goes



Cents of every County property-tax dollar, by recipient's share of the \$151.1M countywide Ad Valorem allocation — the same proportions behind the \$650 example above. See the Property Tax Allocation Ledger in Financial Overview for full figures.

Public benefit, expressed as service

Safety and readiness
Sheriff, fire support, emergency management, code compliance, courts, medical examiner, and beach safety services protect residents and visitors.

Mobility and infrastructure
Road, drainage, bridge, pedestrian, wastewater, and facility investments preserve access and accommodate growth.

Quality of place
Libraries, recreation, beaches, parks, environmental programs, housing assistance, and veteran services support daily life.

How value is demonstrated

Department pages pair each service with historical measures and an FY2027 target. The program pages that follow aggregate those services across organizational boundaries, while the capital chapter explains the public benefit expected from major assets. "Who Bears the Revenue Burden?" on the Revenue Portfolio page in Financial Overview shows who pays for it, with figures.

The \$650 illustration assumes \$200,000 taxable value after a \$50,000 homestead exemption and the 3.2500 operating millage. Individual tax bills vary.

PROGRAM ACCOUNTABILITY

Safety, Justice and Effective Government

Board-administered safety, justice, and internal support services connect legally required responsibilities and essential operating capacity to measurable FY2027 commitments.

Public Safety & Justice

Mandated

Essential

Maintained

Public safety & resilience

\$6.2M

3.3% OF SERVICE BUDGET

Support code compliance, emergency readiness, and court-ordered supervision.

FY2027 service decision: Existing Board-administered safety and supervision services continue at planned levels.

HEADLINE FY2027 TARGETS

95%
Code violations resolved voluntarily

24 / 22,000
Emergency outreach events / participants

FULL COST COMPOSITION

\$5.3M
Personnel

\$0.1M
Contracts

\$0.2M
Capital

\$0.7M
Other

PRIMARY FUNDING MIX

Property tax, shared General Fund revenue, service revenue, reimbursements, and grants.

CONTRIBUTING SERVICES

Code Compliance, Emergency Management, and Probation Services.

General Government & Support

Mandated

Essential

Maintained

Effective government

\$17.4M

9.3% OF SERVICE BUDGET

Provide transparent, lawful, and responsive support for Board operations.

FY2027 service decision: Board support capacity is maintained while selected workflows and facilities are improved.

HEADLINE FY2027 TARGETS

3,800
Facility work orders completed on time

360
BCC directives, task orders and agreements processed

FULL COST COMPOSITION

\$12.4M
Personnel

\$1.0M
Contracts

\$0.5M
Capital

\$3.5M
Other

PRIMARY FUNDING MIX

Property tax, shared revenue, internal administrative allocations, service charges, and other County resources.

CONTRIBUTING SERVICES

Administration, OMB, Human Resources, Procurement, County Attorney, GIS, and Building Construction and Maintenance.

Scope and reconciliation. These cards total \$187.6M in Board-administered departments and services, including purchased services managed by a Board department. They exclude \$148.9M for Constitutional Officers and \$8.7M for independent agencies and court-related functions; those amounts are presented in the two preceding chapters. Together, the three views reconcile to the \$345.2M Net Expenditure Budget. Program groupings are a communication view, not separate legal appropriations.

PROGRAM ACCOUNTABILITY

Visitors, Mobility and Infrastructure

Visitor-supported services and transportation investments pair restricted resources and capital delivery with visible service targets.

Tourism & Visitor Services

Quality of Life

Economic Vitality

Expanded

Economic vitality & coastal access

\$59.0M

31.4% OF SERVICE BUDGET

Sustain the visitor economy while managing community and coastal impacts.

FY2027 service decision: Beach Operations and Beach Tram capacity expands to meet seasonal demand and maintain public infrastructure.

HEADLINE FY2027 TARGETS

250,000

Beach Tram passengers

66

Beach and bay facilities cleaned daily

FULL COST COMPOSITION

\$11.2M

Personnel

\$18.5M

Contracts

\$13.2M

Capital

\$16.0M

Other

PRIMARY FUNDING MIX

Legally restricted Tourist Development Tax and other eligible tourism resources; no general property-tax allocation is assumed.

CONTRIBUTING SERVICES

Tourism Administration, Marketing, Communications, Visitor Services, Beach Operations, Beach Tram, beach renourishment, lifeguards, and tourism public-safety services managed through Tourism.

Transportation & Infrastructure

Essential

Maintained + capital

Infrastructure & mobility

\$58.7M

31.3% OF SERVICE BUDGET

Preserve safe, reliable movement and infrastructure capacity.

FY2027 service decision: Routine service is maintained while funded projects renew roads, drainage, bridges, and related assets.

HEADLINE FY2027 TARGETS

23

Capital improvement projects completed

1,049

Miles of road maintained or improved

FULL COST COMPOSITION

\$15.2M

Personnel

\$0.8M

Contracts

\$33.0M

Capital

\$9.8M

Other

PRIMARY FUNDING MIX

Transportation revenue, fuel taxes, property and shared revenue, and funded capital resources; grant-only projects are excluded until awarded.

CONTRIBUTING SERVICES

Public Works, Engineering Services, Capital Projects, Recreation Plat Fee projects, and Sidewalk projects.

Scope and reconciliation. These cards total **\$187.6M** in Board-administered departments and services, including purchased services managed by a Board department. They exclude **\$148.9M** for Constitutional Officers and **\$8.7M** for independent agencies and court-related functions; those amounts are presented in the two preceding chapters. Together, the three views reconcile to the **\$345.2M Net Expenditure Budget**. Program groupings are a communication view, not separate legal appropriations.

PROGRAM ACCOUNTABILITY

Environment, Growth and Community Development

Regulatory, environmental and development services protect public health, manage growth and sustain essential systems.

Environmental Services

Mandated

Essential

Maintained

Environmental stewardship

\$25.9M

13.8% OF SERVICE BUDGET

Protect natural resources and deliver dependable environmental systems.

FY2027 service decision: Core collection, treatment, compliance, conservation, and facility responsibilities continue at planned capacity.

HEADLINE FY2027 TARGETS

97,376 tons

Class I waste processed

610,000 acres

Mosquito-control treatment

FULL COST COMPOSITION

\$3.7M

Personnel

\$17.4M

Contracts

\$1.9M

Capital

\$2.8M

Other

PRIMARY FUNDING MIX

Sales surtax, service charges, assessments, grants, dedicated fund resources, and General Fund support where applicable.

CONTRIBUTING SERVICES

Solid Waste, Environmental Resources, Mosquito Control, Mossy Head Wastewater, Soil Conservation, and the Board-managed solid-waste franchise service.

Growth & Community Development

Mandated

Essential

Targeted increase

Managed growth

\$14.1M

7.5% OF SERVICE BUDGET

Manage growth fairly while supporting safe development and housing access.

FY2027 service decision: Planning capacity increases while regulatory, inspection, and housing services continue.

HEADLINE FY2027 TARGETS

28,000

Building inspections

5,800

Permits processed through EnerGov

FULL COST COMPOSITION

\$7.6M

Personnel

\$1.2M

Contracts

\$0.2M

Capital

\$5.0M

Other

PRIMARY FUNDING MIX

Permit, certificate and planning fees; property and shared revenue; housing assistance; and grants or outside program resources.

CONTRIBUTING SERVICES

Planning, Building Department, Short-Term Rental review, and Housing and Urban Development.

Scope and reconciliation. These cards total **\$187.6M** in Board-administered departments and services, including purchased services managed by a Board department. They exclude **\$148.9M** for Constitutional Officers and **\$8.7M** for independent agencies and court-related functions; those amounts are presented in the two preceding chapters. Together, the three views reconcile to the **\$345.2M Net Expenditure Budget**. Program groupings are a communication view, not separate legal appropriations.

PROGRAM ACCOUNTABILITY

Quality of Life and Community Wellbeing

Board-administered recreation, learning, and veteran services connect community value to expected FY2027 activity.

Culture & Recreation

Quality of Life

Maintained

Quality of life

\$6.0M

3.2% OF SERVICE BUDGET

Connect residents with learning, recreation, parks, and community spaces.

FY2027 service decision: Existing access, recreation, learning, and facility programs are maintained without a major service reduction.

HEADLINE FY2027 TARGETS

230,000

Library visitors and program attendees

4,500

Recreation program participants

FULL COST COMPOSITION

\$4.0M

Personnel

\$0.2M

Contracts

\$0.4M

Capital

\$1.3M

Other

PRIMARY FUNDING MIX

Property and shared revenue, facility and program fees, customer revenue, grants, and other dedicated resources.

CONTRIBUTING SERVICES

Libraries, Recreation, Extension, Eagle Springs Golf and Recreation Center, and Eagle Springs Grill.

Veteran Services

Mandated

Community Support

Maintained

Community wellbeing

\$0.3M

0.2% OF SERVICE BUDGET

Connect Walton County veterans and their families with earned benefits and assistance.

FY2027 service decision: Core veteran assistance continues with targeted capacity to meet community demand.

HEADLINE FY2027 TARGETS

1,100

Veteran benefit claims processed

+1 FTE

Targeted Veteran Services capacity

FULL COST COMPOSITION

\$0.3M

Personnel

\$0

Contracts

\$0

Capital

\$0.0M

Other

PRIMARY FUNDING MIX

General County support and eligible state or federal assistance administered through Veteran Services.

CONTRIBUTING SERVICES

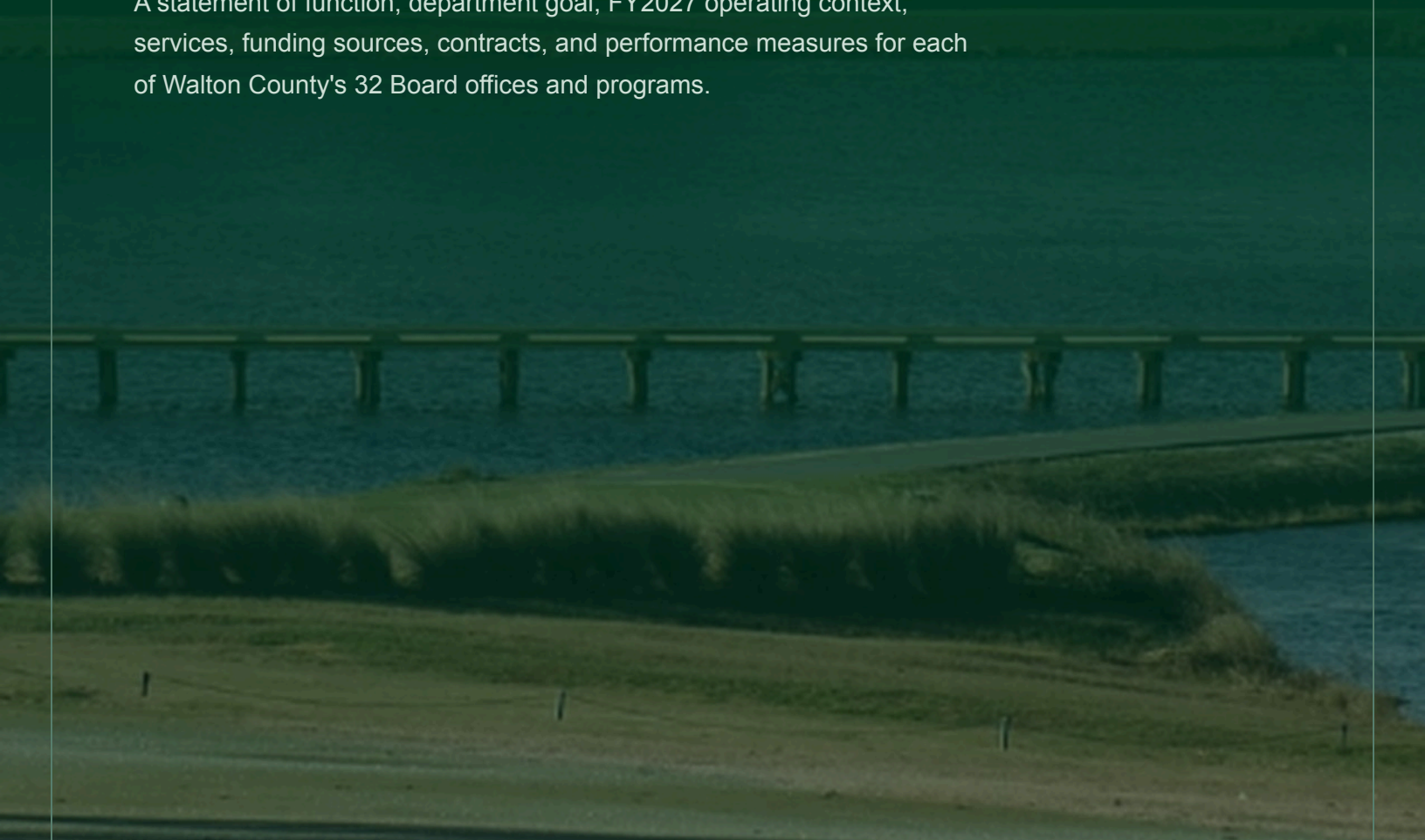
Veteran Services only. Independent health and human-service agencies are reported separately and are not included here.

Scope and reconciliation. These cards total **\$187.6M** in Board-administered departments and services, including purchased services managed by a Board department. They exclude **\$148.9M** for Constitutional Officers and **\$8.7M** for independent agencies and court-related functions; those amounts are presented in the two preceding chapters. Together, the three views reconcile to the **\$345.2M Net Expenditure Budget**. Program groupings are a communication view, not separate legal appropriations.

BUDGET BOOK

Board Department Budgets

A statement of function, department goal, FY2027 operating context, services, funding sources, contracts, and performance measures for each of Walton County's 32 Board offices and programs.



DEPARTMENTS

Department Operating Ledger

Walton County's 15 Board departments budget a combined \$135.6M in operating and personnel spending and employ 667 FTE for FY2027. Capital outlay is budgeted separately — see the Capital Budget chapter. Each department's statement of function, core services, challenges, and full budget detail appears on its own page in the Departments and Services chapter that follows.

\$135.6M

TOTAL FY2027 OPERATING BUDGET

+\$5.6M

NET CHANGE FROM FY2026

+4.3%

NET PERCENT CHANGE

667

TOTAL FTE, 15 DEPARTMENTS

\$59.75M

PERSONNEL

44.1% of the total

\$39.33M

CONTRACTUAL SERVICES

29.0% of the total

\$36.57M

OPERATING

27.0% of the total

Department Summary

DEPARTMENT	FY26 FTE	FY27 FTE	FY26 TOTAL	FY27 TOTAL	+/-
Tourism Administration	22	22	\$27,447,176	\$29,673,729	+8.1%
Beach Operations	114	127	\$12,971,943	\$16,082,721	+24.0%
Public Works	148	148	\$20,850,672	\$20,826,000	-0.1%
Environmental Services	42	42	\$23,695,761	\$23,514,014	-0.8%
County Administration Offices	76	76	\$10,368,035	\$10,737,378	+3.6%
Building Construction & Maintenance	68	68	\$8,639,168	\$8,596,305	-0.5%
Planning	45	47	\$6,570,086	\$6,839,111	+4.1%
Code Compliance	43	43	\$4,459,159	\$4,811,854	+7.9%
Building	21	21	\$4,035,000	\$4,000,000	-0.9%
Parks & Recreation	24.5	24	\$2,919,737	\$2,972,948	+1.8%
Engineering Department	17	15	\$2,876,106	\$2,798,118	-2.7%
Office of the County Attorney	10	9	\$1,993,475	\$1,802,925	-9.6%
Purchasing	10	10	\$1,033,795	\$1,026,499	-0.7%
Office of Management and Budget	9	9	\$1,374,708	\$1,075,026	-21.8%
Emergency Management	5.5	6	\$804,151	\$887,455	+10.4%
Total Board Departments	655	667	\$130,038,972	\$135,644,083	+4.3%

Accountability does not stop at organizational lines. Many community outcomes require several departments working together toward one result — the Program and Service Budget chapter groups these offices by the shared goal they fund, not just the org chart, and names every contributing department for each.

DEPARTMENTS

Building Construction and Maintenance

STATEMENT OF FUNCTION

The Building Construction and Maintenance Department includes the Facilities Maintenance, Custodian, and Parks Maintenance divisions. Facilities Maintenance provides new construction, remodeling, repair, maintenance, and treatment-plant maintenance assistance to support County departments and Constitutional offices. Parks maintains the grounds of parks, ballfields, County office building lawns, community centers, irrigation, fencing, playground equipment, and parking lot islands. Custodian provides cleaning services to County offices countywide.

- Build and renew county facilities
- Maintain public buildings
- Manage facility systems

DEPARTMENT GOAL

Provide safe, reliable, and efficient public facilities for County employees, residents, and visitors.

FY2027 OPERATING CONTEXT

Balance growing facility demands and aging assets with available staffing, funding, and construction schedules.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Maintain public buildings

Keeps county facilities safe, functional, and available for the people who use them.

Number of facilities maintained and inspected per year

113	116	115	115	115
2022	2023	2024	2025	FY27 TARGET

Manage facility systems

Coordinates building systems, preventive maintenance, and service requests across county operations.

Number of work orders completed within the department's established timeframe per fiscal year

3,000	3,200	3,439	3,600	3,800
2022	2023	2024	2025	FY27 TARGET

GENERAL FUND

\$7,662,305 FY2027 TOTAL

\$8,586,168 FY2026 TOTAL

BUDGET CHANGE

-923,863 -10.8%

WORKFORCE

68 FTE No change

- Personnel **\$5,427,755**
- Contractual **\$235,000**
- Operating **\$1,683,550**
- Capital **\$316,000**

Primary change: Infrastructure decreasing by \$855,000.



VIEW ONLINE

WHO FUNDS

Residential property owners **\$1,230,600**

Ad valorem property taxes support the General Fund based on taxable property value.

\$35.81 per household annually (\$2.98 monthly)

Commercial and other property owners **\$169,400**

Ad valorem property taxes support the General Fund based on taxable property value.

Residents, visitors and businesses **\$7,443,000**

Shared revenues, fees and other General Fund resources broaden support beyond property and sales tax.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

Elevator Maintenance Contract	\$25,000
Pest Management Services	\$45,000
Park Field Spraying & Fertilizer Services	\$165,000

CAPITAL REQUESTS

Crew Cab Truck (Replacement) ×2	\$136,000
Van (Replacement) ×2	\$90,000
Crew Cab Truck — New Morrison Springs Attendant (New)	\$68,000
52" Lawn Mower (New) ×2	\$22,000

DEPARTMENTS

Building Department

STATEMENT OF FUNCTION

The Building Department plays a pivotal role in ensuring the safety, compliance, and integrity of construction projects within the community, serving as the central hub for regulatory oversight and support throughout the construction process. Among its core responsibilities, the department issues contractor licenses, reviews permit applications, and conducts thorough inspections at various stages of construction to guarantee adherence to building codes and standards.

- Review building plans
- Issue permits
- Inspect construction

DEPARTMENT GOAL

Deliver timely, consistent permitting and inspections that support safe, code-compliant construction.

FY2027 OPERATING CONTEXT

Manage rising permit and inspection volumes while maintaining review timeliness, code consistency, and responsive customer service.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Issue permits

Processes permits that authorize eligible construction, alteration, and related work.

Number of contractor licenses issued and/or renewed per fiscal year				
1,364	1,468	1,664	1,700	1,700
2022	2023	2024	2025	FY27 TARGET

Inspect construction

Verifies permitted work at required stages before completion or occupancy.

Number of building inspections conducted successfully per fiscal year				
27,304	27,502	25,767	28,000	28,000
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Permit applicants, property owners, contractors and developers **\$4,000,000**

Building Fund resources originate primarily from permits and development-related service activity; prior resources may also be carried forward.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

BUILDING FUND

\$4,000,000 FY2027 TOTAL

\$4,200,000 FY2026 TOTAL

BUDGET CHANGE

-200,000 -4.8%

WORKFORCE **21 FTE**
No change

- Personnel **\$2,312,201**
- Contractual **\$0**
- Operating **\$1,016,059**
- Indirect **\$671,740**
- Capital **\$0**

Primary change: Operating Supplies decreasing by \$214,429.



VIEW ONLINE

DEPARTMENTS

Code Compliance

STATEMENT OF FUNCTION

The primary function of Code Compliance is to uphold and enhance the aesthetics, property values, health and safety, and overall quality of life for the residents and visitors of Walton County, achieved through the fair, consistent, and equitable enforcement of codes, regulations, and ordinances across both Street and Beach enforcement areas.

- Respond to code concerns
- Resolve property violations
- Support neighborhood standards

DEPARTMENT GOAL

Promote voluntary compliance to maintain community standards and resolve code violations.

FY2027 OPERATING CONTEXT

Address increasing complaint and enforcement workloads while promoting voluntary compliance and maintaining consistent, timely case resolution.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Respond to code concerns

Receives and investigates reported conditions that may violate county codes.

Total number of street and beach code cases resolved annually

10,643	10,865	10,215	11,500	8,000
2022	2023	2024	2025	FY27 TARGET

Resolve property violations

Works with property owners to correct documented violations and restore compliance.

Percentage of code violations resolved through voluntary compliance without formal enforcement action

93.5%	93.5%	94%	94%	95%
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Applicants, property owners, businesses and regulated users \$2,200,000

Permits, certificates, service charges and fines are paid when the related activity or service occurs.

Residential property owners \$290,949

General Fund or property-tax support covers services not recovered through fees.

\$8.47 per household annually (\$0.71 monthly)

Commercial and other property owners \$40,051

General Fund or property-tax support covers services not recovered through fees.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

Special Magistrate Services \$87,600

CAPITAL REQUESTS

UTV (New) x4 \$76,800

SUV (Replacement) x2 \$72,000

Other capital budget not itemized on this page \$200

GENERAL FUND

\$4,960,854 FY2027 TOTAL

\$4,863,359 FY2026 TOTAL

BUDGET CHANGE

+97,495 +2.0%

WORKFORCE

43 FTE No change

- Personnel \$4,260,744
- Contractual \$87,600
- Operating \$463,510
- Capital \$149,000



VIEW ONLINE

DEPARTMENTS

County Administration

STATEMENT OF FUNCTION

Administration is responsible for executing the directives and priorities set forth by the Board of County Commissioners (BCC), ensuring efficient and effective governance within Walton County. Acting as the central hub of communication and coordination, Administration serves as the primary interface for County citizens, and as a supportive backbone for all county departments and a liaison to the Constitutional offices and municipalities within Walton County.

- Carry out Board direction
- Coordinate county operations
- Serve as the public's point of contact

DEPARTMENT GOAL

Deliver effective and transparent administration to support County operations.

FY2027 OPERATING CONTEXT

Coordinate expanding organizational demands, Board priorities, public expectations, and cross-department decisions within available administrative capacity.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Carry out Board direction

Coordinates implementation of policies and decisions adopted by the Board of County Commissioners.

Number of BCC directives, task orders, and agreements processed annually

213	215	368	350	360
2022	2023	2024	2025	FY27 TARGET

Serve as the public's point of contact

Acts as the primary interface for citizens and a liaison to Constitutional offices and municipalities.

Number of public videos created on social media platforms

65	83	105	120	130
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

- Residential property owners** **\$1,623,691**

Ad valorem property taxes support the General Fund based on taxable property value.

\$47.25 per household annually (\$3.94 monthly)
- Commercial and other property owners** **\$223,512**

Ad valorem property taxes support the General Fund based on taxable property value.
- County funds receiving administrative support** **\$412,836**

Indirect Administrative Fees reimburse the General Fund for countywide administrative support provided to the Tourist Development, Building, Mosquito Control, and Solid Waste funds — an internal cost allocation, not a fee charged to an individual service user.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

SUV (New)	\$65,000
-----------	----------

GENERAL FUND

\$2,260,039 FY2027 TOTAL

\$2,284,903 FY2026 TOTAL

BUDGET CHANGE

-24,864 -1.1%

WORKFORCE **16 FTE**
No change

● Personnel **\$2,061,039**

● Contractual **\$0**

● Operating **\$134,000**

● Capital **\$65,000**

Primary change: Machinery & Equipment increasing by \$65,000.



VIEW ONLINE

DEPARTMENTS

Eagle Springs Golf and Recreation Center

STATEMENT OF FUNCTION

Walton County owns one golf course, Eagle Springs Golf and Recreation Center, purchased by the Board of County Commissioners in 2019 to provide economic development and enhance quality of life through sports and recreation. Eagle Springs consists of 190 acres containing an 18-hole golf course and four spring-fed lakes, with more than 30,000 rounds played annually, a driving range, pro shop, pickleball courts, a public swimming pool, and a walking path.

Operate golf and recreation facilities

DEPARTMENT GOAL

Provide high-quality and accessible recreational opportunities for all residents and visitors.

FY2027 OPERATING CONTEXT

Maintain course and recreation assets, service quality, and affordability while managing weather exposure, seasonal demand, and operating costs.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

GENERAL FUND

\$1,805,555 FY2027 TOTAL

\$1,974,044 FY2026 TOTAL

BUDGET CHANGE

-168,489 -8.5%

WORKFORCE

12 FTE No change

- Personnel **\$903,055**
- Contractual **\$100,000**
- Operating **\$596,500**
- Capital **\$206,000**

Primary change: Buildings decreasing by \$250,000.



VIEW ONLINE

Operate golf and recreation facilities

Walton County owns one golf course, Eagle Springs Golf and Recreation Center, purchased by the Board of County Commissioners in 2019 to provide economic development and enhance quality of life through sports and recreation.

Total number of rounds played per fiscal year

29,878 2022	31,153 2023	33,589 2024	38,514 2025	43,000 FY27 TARGET
--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	---

Total number of pool attendees during the open season

2,858 2022	3,018 2023	2,606 2024	2,700 2025	2,750 FY27 TARGET
-------------------------------------	-------------------------------------	-------------------------------------	-------------------------------------	--

WHO FUNDS

Golfers, members and facility users **\$1,400,000**

Memberships, green fees, cart fees, pool entry and other customer charges support the facility.

Residents and visitors **\$416,000**

Intergovernmental or General Fund support covers the portion not recovered from users.

CONTRACTS

Equipment Lease	\$100,000
-----------------	------------------

CAPITAL REQUESTS

Course & Grounds Infrastructure (New)	\$125,000
Reel Grinder (New)	\$68,000
Golf Lift (New)	\$13,000

DEPARTMENTS

Eagle Springs Grill

STATEMENT OF FUNCTION

Eagle Springs Grill strives on providing exceptional service to the community and ensuring quality food is produced for all patrons, including golfers and pool attendees. The Grill consistently feeds charity golf tournaments as well as private events including wedding receptions, class reunions, and family gatherings throughout the year.

Operate dining and event services

DEPARTMENT GOAL
Provide exceptional dining and event services that enhance community engagement.

FY2027 OPERATING CONTEXT
Maintain dependable dining and event service while managing changing food, supply, labor, and operating costs.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK
No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Operate dining and event services

Eagle Springs Grill strives on providing exceptional service to the community and ensuring quality food is produced for all patrons, including golfers and pool attendees.

Total number of guest checks processed per fiscal year					
7,824	39,048	50,206	55,000	60,000	
2022	2023	2024	2025	FY27 TARGET	
Number of events hosted					
5	42	50	55	65	
2022	2023	2024	2025	FY27 TARGET	

GENERAL FUND

\$570,000 FY2027 TOTAL

\$577,884 FY2026 TOTAL

BUDGET CHANGE

-7,884 -1.4%

WORKFORCE **6 FTE**
No change

- Personnel **\$385,100**
- Contractual **\$8,000**
- Operating **\$176,900**
- Capital **\$0**

Primary change: Operating Supplies decreasing by \$35,800.



VIEW ONLINE

WHO FUNDS

Customers and event patrons	\$440,000
Food, beverage and event purchases support Grill operations.	
County support	\$130,000
Any remaining cost is supported through the applicable County fund.	

CONTRACTS

Dishwasher Maintenance Agreement	\$8,000
----------------------------------	----------------

CAPITAL REQUESTS

No FY2027 capital requests
No capital purchase or project request is budgeted for this office.

DEPARTMENTS

Emergency Management

STATEMENT OF FUNCTION

The Emergency Management Department is responsible for all aspects of disaster management 24 hours a day, seven days a week, taking a “Whole Community Approach” that is a collaborative effort involving government agencies, non-profit organizations, businesses, and community members. The Emergency Operations Center serves as the central hub for communications, command, and coordination for disasters in Walton County.

- Prepare for emergencies
- Coordinate emergency response
- Support community recovery

DEPARTMENT GOAL

Enhance community preparedness, readiness, and resilience through education, training, outreach, and volunteer engagement.

FY2027 OPERATING CONTEXT

Sustain year-round readiness for severe weather and other unpredictable events while maintaining trained personnel, technology, equipment, and public awareness.

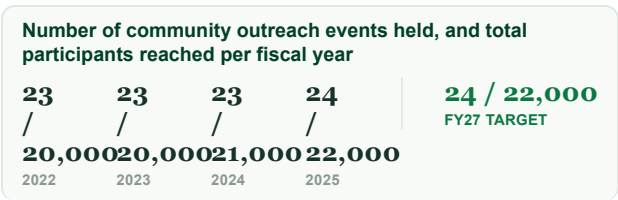
CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Prepare for emergencies

Develops plans, training, and coordination arrangements before disasters occur.



Coordinate emergency response

Connects agencies, information, and resources during an emergency activation.



WHO FUNDS

Non-residents	\$620,160
Local sales-tax revenue supports the General Fund.	
Residents	\$291,840
Local sales-tax revenue supports the General Fund.	
\$8.49 per household annually (\$0.71 monthly)	

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Disaster Management Software	\$4,100
Weather Monitoring Services	\$2,000

CAPITAL REQUESTS

UTV (Replacement)	\$15,000
Harris XL 200 Radio (New)	\$10,000

GENERAL FUND

\$912,455 FY2027 TOTAL

\$829,151 FY2026 TOTAL

BUDGET CHANGE

+83,304 +10.0%

WORKFORCE **6 FTE**

+0.5 FTE

Added: Technology Coordinator

- Personnel \$704,526
- Contractual \$6,100
- Operating \$176,829
- Capital \$25,000

VIEW ONLINE

DEPARTMENTS

Engineering Department

STATEMENT OF FUNCTION

The primary function of the County Engineering Department is to manage the design and construction of Walton County infrastructure projects, including capital improvement design and construction management, traffic operations, right-of-way permitting, surveying, FDOT grant administration, and utility/engineering oversight for the Mossy Head sewer system.

- Design and manage capital projects
- Oversee traffic and right-of-way
- Administer transportation grants

★ **In-House Engineering Savings.** Performing capital improvement design and construction management in-house, rather than through outside consultants, is estimated to save the County \$1,660,880 in FY2027.

DEPARTMENT GOAL
Plan and deliver safe, resilient infrastructure through disciplined engineering, project development, and capital coordination.

FY2027 OPERATING CONTEXT
Advance a growing capital program while coordinating design, permitting, right-of-way, funding, procurement, and construction schedules.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK
No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Design and manage capital projects

Provides in-house capital improvement design and construction management for county infrastructure.

Was the five-year Capital Improvement Plan (CIP) updated and approved?

N/A	N/A	YES	YES	YES
2022	2023	2024	2025	FY27 TARGET

DEPARTMENT-WIDE MEASURES

Tracked departmentwide rather than tied to a single service above.

Has the department website been updated to reflect the current status of active projects?

N/A	N/A	YES	YES	YES
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Residents and non-residents purchasing fuel **\$2,400,000**
Local-option and other fuel taxes support transportation services.

CONTRACTS

Professional Services (task order, capital improvement projects) **\$100,000**

CAPITAL REQUESTS

4x4 Crew Cab Truck (New) **\$45,000**

TRANSPORTATION FUND

\$2,379,118 FY2027 TOTAL

\$2,474,578 FY2026 TOTAL

BUDGET CHANGE
-95,460 -3.9%

WORKFORCE **14 FTE**
No change

● Personnel **\$2,083,118**
● Contractual **\$100,000**
● Operating **\$151,000**
● Capital **\$45,000**


VIEW ONLINE

DEPARTMENTS

Environmental Resources

STATEMENT OF FUNCTION

The Walton County Environmental Resource serves as the cornerstone for environmental stewardship within the county, providing comprehensive environmental support services to County government, citizens, and federal, state, and local government agencies — from conservation and preservation of ecosystems to sustainable development practices.

Protect and restore natural resources

DEPARTMENT GOAL

Protect and enhance Walton County's natural resources through proactive conservation, compliance, and restoration initiatives.

FY2027 OPERATING CONTEXT

Balance growth and public access with changing environmental requirements, restoration needs, water-quality priorities, and limited project capacity.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Protect and restore natural resources

The Walton County Environmental Resource serves as the cornerstone for environmental stewardship within the county, providing comprehensive environmental support services to County government, citizens, and federal, state, and local government agencies — from conservation and preservation of ecosystems to sustainable development practices.

Number of stormwater inspections performed and compliance with NPDES regulations

77	77	78	80	80
2022	2023	2024	2025	FY27 TARGET

Number of environmental conservation projects completed per fiscal year (e.g. reef deployments, habitat plans)

10	10	10	12	13
2022	2023	2024	2025	FY27 TARGET

GENERAL FUND

\$648,922 FY2027 TOTAL

\$840,902 FY2026 TOTAL

BUDGET CHANGE

-191,980 -22.8%

WORKFORCE

4 FTE
No change

● Personnel	\$451,831
● Contractual	\$62,875
● Operating	\$114,216
● Capital	\$20,000

Primary change: Other Services decreasing by \$180,000.



VIEW ONLINE

WHO FUNDS

Residential property owners \$563,439

Ad valorem property taxes support the General Fund based on taxable property value.

\$16.40 per household annually (\$1.37 monthly)

Commercial and other property owners \$77,561

Ad valorem property taxes support the General Fund based on taxable property value.

Residents, visitors and businesses \$8,000

Shared revenues, fees and other General Fund resources broaden support beyond property and sales tax.

CONTRACTS

Choctawhatchee Bay Water Quality Contract \$36,000

Coastal Dune Lake Water Quality Contract \$26,875

CAPITAL REQUESTS

Vessel & Trailer (New) — requested, not funded (\$60,000)

ATV Side-by-side (New) \$17,500

ATV Trailer (New) \$2,500

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

Extension Office

DEPARTMENTS

Geographic Info Systems

STATEMENT OF FUNCTION

The Walton County Geographic Information Systems (GIS) Department manages a Geographic Information System and provides geographic services, data, products, and resources to multiple users including county offices, other agencies, and the public to aid in decision making.

Maintain countywide geographic information

DEPARTMENT GOAL

Provide accessible, accurate, and innovative GIS resources to support decision-making and improve customer service.

FY2027 OPERATING CONTEXT

Maintain accurate, accessible spatial data while integrating systems, supporting expanding departmental demand, and keeping public-facing mapping tools current.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Maintain countywide geographic information

The Walton County Geographic Information Systems (GIS) Department manages a Geographic Information System and provides geographic services, data, products, and resources to multiple users including county offices, other agencies, and the public to aid in decision making.

Customer GIS assistance (walk-ins, email, phone) for address, GIS maps, website, and interactive maps					
3,782	3,782	3,900	4,000	4,250	FY27 TARGET
2022	2023	2024	2025		

Maps produced (paper and digital)					
2,497	2,497	2,350	2,420	2,700	FY27 TARGET
2022	2023	2024	2025		

GENERAL FUND

\$839,146 FY2027 TOTAL

\$801,815 FY2026 TOTAL

BUDGET CHANGE

+37,331 +4.7%

WORKFORCE

6 FTE No change

- Personnel \$682,221
- Contractual \$60,300
- Operating \$96,625
- Capital \$0

VIEW ONLINE

WHO FUNDS

Residential property owners	\$307,650
Ad valorem property taxes support the General Fund based on taxable property value.	
\$8.95 per household annually (\$0.75 monthly)	
Commercial and other property owners	\$42,350
Ad valorem property taxes support the General Fund based on taxable property value.	
Residents, visitors and businesses	\$387,000
Shared revenues, fees and other General Fund resources broaden support beyond property and sales tax.	

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

Enterprise GIS Software & Mapping Services	\$60,300
--	-----------------

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

DEPARTMENTS

Housing & Urban Development

STATEMENT OF FUNCTION

The Section 8 tenant-based Housing Choice Voucher (HCV) assistance program is funded by the federal government and administered by the Walton County Housing Agency. As the public housing agency (PHA), Walton County enters into an Annual Contributions Contract with HUD to administer the program on HUD's behalf, ensuring compliance with federal laws and regulations.

Administer housing assistance

DEPARTMENT GOAL
Provide safe, affordable housing opportunities and manage resources efficiently to assist low-income families.

FY2027 OPERATING CONTEXT
Respond to housing affordability pressures and complex funding requirements while managing applications, compliance, limited resources, and growing community need.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK
No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Administer housing assistance

The Section 8 tenant-based Housing Choice Voucher (HCV) assistance program is funded by the federal government and administered by the Walton County Housing Agency.

Total number of families served by HUD rental assistance programs per fiscal year					
296	298	300	300	300	
2022	2023	2024	2025	FY27 TARGET	

Percentage of available housing vouchers utilized per fiscal year					
70%	70%	75%	75%	75%	
2022	2023	2024	2025	FY27 TARGET	

WHO FUNDS

Federal taxpayers	\$3,100,000
Federal housing-assistance resources support eligible households and program administration.	

CONTRACTS

Audit Services	\$11,500
----------------	----------

CAPITAL REQUESTS

No FY2027 capital requests
No capital purchase or project request is budgeted for this office.

HOUSING & URBAN DEVELOPMENT FUND

\$3,057,056 FY2027 TOTAL

\$3,081,395 FY2026 TOTAL

BUDGET CHANGE

-24,339 -0.8%

WORKFORCE **3 FTE**
No change

- Personnel **\$340,806**
- Contractual **\$11,500**
- Operating **\$2,704,750**
- Capital **\$0**

Primary change: Vouchers Utilities decreasing by \$25,000.



VIEW ONLINE

DEPARTMENTS

Human Resources

STATEMENT OF FUNCTION

The Walton County Department of Human Resources provides centralized personnel services for all Walton County BCC departments — recruitment, selection, performance management, discipline policy, employee development, workers' compensation, and benefits for the BCC, all Constitutional offices, and retirees. The department also oversees countywide ADA compliance.

Support the County workforce

DEPARTMENT GOAL
Attract, develop, and support a qualified workforce by delivering effective HR services and ensuring timely personnel actions.

FY2027 OPERATING CONTEXT
Recruit and retain skilled employees while improving hiring speed, workforce development, benefits administration, records, and policy compliance.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK
No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Support the County workforce

The Walton County Department of Human Resources provides centralized personnel services for all Walton County BCC departments — recruitment, selection, performance management, discipline policy, employee development, workers' compensation, and benefits for the BCC, all Constitutional offices, and retirees.

Number of employees onboarded and trained per fiscal year					
210	226	231	240	260	
2022	2023	2024	2025	FY27 TARGET	
Number of personnel action forms and benefits changes processed per fiscal year					
874	961	932	900	900 / 450	
/	/	/	/	FY27 TARGET	
331	437	425	450		
2022	2023	2024	2025		

GENERAL FUND

\$1,426,936 FY2027 TOTAL

\$1,369,993 FY2026 TOTAL

BUDGET CHANGE

+56,943 +4.2%

WORKFORCE **13 FTE**
No change

- Personnel **\$1,256,383**
- Contractual **\$29,600**
- Operating **\$109,953**
- Capital **\$31,000**



VIEW ONLINE

WHO FUNDS

Non-residents \$750,688
Local sales-tax revenue supports the General Fund.
Residents \$353,265
Local sales-tax revenue supports the General Fund.
\$10.28 per household annually (\$0.86 monthly)
County funds receiving administrative support \$322,983
Indirect Administrative Fees reimburse the General Fund for countywide administrative support provided to the Tourist Development, Building, Mosquito Control, and Solid Waste funds — an internal cost allocation, not a fee charged to an individual service user.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Employee Screening Services	\$29,600
-----------------------------	-----------------

CAPITAL REQUESTS

SUV (Replacement)	\$31,000
-------------------	-----------------

DEPARTMENTS

Libraries

STATEMENT OF FUNCTION

The Public Library System supports free access to library services throughout Walton County with facilities in Flowersview, DeFuniak Springs, Freeport, and Santa Rosa Beach, plus a bookmobile serving schools and assisted living facilities. Libraries provide circulation, maker equipment, digital resources, Interlibrary Loan, and Career Online High School diploma programs for adult learners.

Deliver library services and programs

DEPARTMENT GOAL

Deliver high-quality library services, resources, and programs that foster learning, literacy, and community engagement.

FY2027 OPERATING CONTEXT

Meet changing demand for collections, technology, programs, and welcoming public spaces across multiple library locations and service populations.

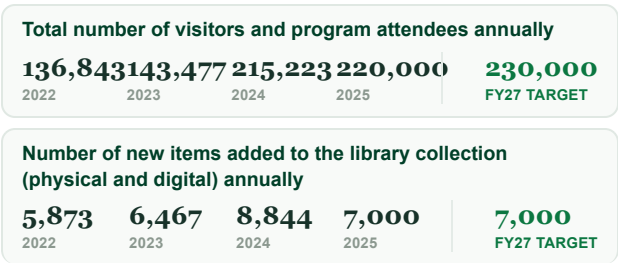
CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Deliver library services and programs

The Public Library System supports free access to library services throughout Walton County with facilities in Flowersview, DeFuniak Springs, Freeport, and Santa Rosa Beach, plus a bookmobile serving schools and assisted living facilities.



WHO FUNDS

Non-residents	\$1,428,000
Local sales-tax revenue supports the General Fund.	
Residents	\$672,000
Local sales-tax revenue supports the General Fund.	
\$19.56 per household annually (\$1.63 monthly)	
Program and facility users	\$21,000
Applicable rentals, program fees or service charges are paid only by participating users.	

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Integrated Library System (ILS)	\$60,000
---------------------------------	----------

CAPITAL REQUESTS

\$150,000 capital budget

No itemized capital-request schedule was available for this office.

GENERAL FUND

\$2,215,655 FY2027 TOTAL

\$1,954,963 FY2026 TOTAL

BUDGET CHANGE

+260,692 +13.3%

WORKFORCE

22.5 FTE No change

- Personnel \$1,625,655
- Contractual \$60,000
- Operating \$380,000
- Capital \$150,000



VIEW ONLINE

DEPARTMENTS

Mosquito Control

STATEMENT OF FUNCTION

The Mosquito Control Department is dedicated to protecting public health and enhancing quality of life for residents and visitors by managing mosquito populations through surveillance, larval control, and public education, aimed at minimizing nuisance and reducing the risk of mosquito-borne disease.

Monitor and control mosquito populations

DEPARTMENT GOAL

Protect public health and enhance quality of life by managing mosquito populations through effective, innovative, and environmentally responsible practices.

FY2027 OPERATING CONTEXT

Respond to weather-driven mosquito activity while balancing surveillance, treatment effectiveness, environmental stewardship, equipment readiness, and public expectations.

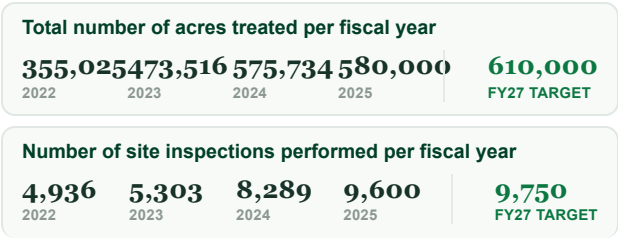
CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Monitor and control mosquito populations

The Mosquito Control Department is dedicated to protecting public health and enhancing quality of life for residents and visitors by managing mosquito populations through surveillance, larval control, and public education, aimed at minimizing nuisance and reducing the risk of mosquito-borne disease.



MOSQUITO CONTROL FUND

\$1,426,937 FY2027 TOTAL

\$1,340,000 FY2026 TOTAL

BUDGET CHANGE

+86,937 +6.5%

WORKFORCE **8 FTE**
No change

Personnel \$673,438
Contractual \$0
Operating \$398,316
Indirect \$264,183
Capital \$91,000

Primary change: Indirect Admin Allocation increasing by \$146,557.


[VIEW ONLINE](#)

WHO FUNDS

Residential property owners **\$1,230,600**

Dedicated assessments and property-tax resources support mosquito-control services.

\$35.81 per household annually (\$2.98 monthly)

Commercial and other property owners **\$169,400**

Dedicated assessments and property-tax resources support mosquito-control services.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

4x4 Cab Truck (New)	\$55,000
ULV Spray Unit (New) x2	\$36,000

DEPARTMENTS

Mossy Head Wastewater Treatment Facility

STATEMENT OF FUNCTION

The Mossy Head Wastewater Sewer System provides gravity and force main sewer service for the Northwest Commerce Industrial Park area. The department's objective is to ensure the manpower and resources necessary to operate and maintain the plant and collection system in a cost-effective manner within FDEP guidelines, while planning for future growth and expansion.

Operate wastewater treatment and collection

DEPARTMENT GOAL

Operate and maintain the wastewater treatment facility and sewer system to ensure reliable service, regulatory compliance, and readiness for future growth.

FY2027 OPERATING CONTEXT

Maintain reliable treatment and collection systems while meeting permit requirements, managing aging assets, and preparing capacity for future growth.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Operate wastewater treatment and collection

The Mossy Head Wastewater Sewer System provides gravity and force main sewer service for the Northwest Commerce Industrial Park area.



WHO FUNDS

Users and beneficiaries of the dedicated fund **\$464,000**

Fees, restricted taxes, grants or prior fund resources support eligible services.

State, federal or other County funding sources

Shared revenues and transfers retain the payer mix of their originating source.

CONTRACTS

FDEP permit, design & CEI services (plant operation)	\$100,000
Certified Wastewater Plant Operator	\$50,000

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

TRANSPORTATION FUND

\$464,000 FY2027 TOTAL

\$1,402,528 FY2026 TOTAL

BUDGET CHANGE

-938,528 -66.9%

WORKFORCE **1 FTE**
No change

● Personnel **\$94,800**
● Contractual **\$150,000**
● Operating **\$219,200**
● Capital **\$0**

Primary change: Infrastructure decreasing by \$891,000.



[VIEW ONLINE](#)

DEPARTMENTS

Office of Management and Budget

STATEMENT OF FUNCTION

The Office of Management and Budget (OMB) provides comprehensive financial and administrative support to the Board of County Commissioners, overseeing all authorized funds, preparing and monitoring the annual operating and capital budget, overseeing grant budgets and reporting, and maintaining the inventory of capital assets.

- Build the annual budget
- Monitor public spending
- Explain financial decisions

★ **GFOA Distinguished Budget Presentation Award.** Walton County has received the Government Finance Officers Association's Distinguished Budget Presentation Award for FY2025 and FY2026, recognizing the County's budget document as a policy document, financial plan, operations guide, and communications device.

DEPARTMENT GOAL

Maintain Walton County's financial stability and integrity through effective planning, compliance, transparency, and innovation in budget management.

FY2027 OPERATING CONTEXT

Develop a transparent budget amid revenue uncertainty while improving forecasting, performance reporting, compliance, and coordination across independently managed operations.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Build the annual budget

Coordinates department requests, revenue estimates, balancing, and the final county budget.

Percentage of budget prepared in compliance with Florida Statutes and Truth in Millage requirements

100%	100%	100%	100%	100%
2022	2023	2024	2025	FY27 TARGET

Monitor public spending

Tracks budget performance and supports amendments throughout the fiscal year.

Total amount of grant expenditures managed per fiscal year

\$14.3M	\$10.4M	\$16.7M	\$15.6M	\$10M
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Non-residents \$299,656

Local sales-tax revenue supports the General Fund.

Residents \$141,014

Local sales-tax revenue supports the General Fund.

\$4.10 per household annually (\$0.34 monthly)

Service users \$15,000

Paid by the residents, businesses, applicants, customers, or other users receiving the specific fee-supported service.

County funds receiving administrative support \$619,356

Indirect Administrative Fees reimburse the General Fund for countywide administrative support provided to the Tourist Development, Building, Mosquito Control, and Solid Waste funds — an internal cost allocation, not a fee charged to an individual service user.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

GENERAL FUND

\$1,075,026 FY2027 TOTAL

\$1,524,708 FY2026 TOTAL

BUDGET CHANGE

−449,682 −29.5%

WORKFORCE

9 FTE No change

● Personnel \$1,017,276

● Contractual \$0

● Operating \$57,750

● Capital \$0

Primary change: Books, Publications, Subscriptions or Memberships decreasing by \$260,000.



VIEW ONLINE

DEPARTMENTS

Office of the County Attorney

STATEMENT OF FUNCTION

Under the direction of the County Attorney, the Office of the County Attorney provides legal services to the County across three primary areas: Contracts (drafting or reviewing all documents that legally bind the County), Litigation (representing the Board in all court cases involving the County), and Public Records (records management and support for public records requests).

Advise county government Prepare and review legal documents Represent the county

DEPARTMENT GOAL

Provide effective legal services, contract support, and public records management to ensure compliance, accountability, and transparency.

FY2027 OPERATING CONTEXT

Manage increasing legal, contract, public-records, and advisory demands while protecting response quality, statutory compliance, and institutional knowledge.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Prepare and review legal documents

Reviews ordinances, resolutions, agreements, contracts, and other county instruments.

Number of contracts, agreements, and procurement documents reviewed per fiscal year

380 2022	380 2023	380 2024	390 2025	400 FY27 TARGET
--------------------	--------------------	--------------------	--------------------	---------------------------

DEPARTMENT-WIDE MEASURES

Tracked departmentwide rather than tied to a single service above.

Average response time for processing public records requests, measured in days

5 2022	5 2023	5 2024	4.5 2025	4.5 FY27 TARGET
------------------	------------------	------------------	--------------------	---------------------------

WHO FUNDS

Residential property owners **\$593,325**

Ad valorem property taxes support the General Fund based on taxable property value.

\$17.27 per household annually (\$1.44 monthly)

Commercial and other property owners **\$81,675**

Ad valorem property taxes support the General Fund based on taxable property value.

Residents, visitors and businesses **\$1,126,000**

Shared revenues, fees and other General Fund resources broaden support beyond property and sales tax.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

County Attorney Legal Services	\$650,000
--------------------------------	------------------

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

GENERAL FUND

\$1,802,925 FY2027 TOTAL

\$1,993,475 FY2026 TOTAL

BUDGET CHANGE

-190,550 -9.6%

WORKFORCE

9 FTE

-1 FTE

Reduced: Paralegal

● Personnel	\$1,052,925
● Contractual	\$650,000
● Operating	\$100,000
● Capital	\$0



VIEW ONLINE

DEPARTMENTS

Planning

STATEMENT OF FUNCTION

The Walton County Planning & Development Services Department serves as staff and provides professional land use planning advice to the Board of County Commissioners, implementing and updating the Comprehensive Plan and Land Development Code, concurrency and floodplain management, and development review. The Department also staffs the Planning Commission, Zoning Board of Adjustments, Design Review Board, and Affordable Housing Committee.

- Guide long-range growth
- Review development proposals
- Support public land-use decisions

DEPARTMENT GOAL

Provide timely, customer-focused planning and permitting services that promote sustainable growth, protect natural resources, and ensure compliance.

FY2027 OPERATING CONTEXT

Process growing development demand while maintaining review timeliness, regulatory consistency, public communication, and protection of community and environmental priorities.

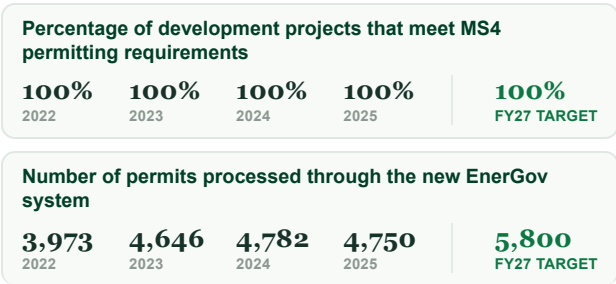
CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Review development proposals

Evaluates applications for consistency with county plans and land-development requirements.



GENERAL FUND

\$7,048,111 FY2027 TOTAL

\$6,779,086 FY2026 TOTAL

BUDGET CHANGE

+269,025 +4.0%

WORKFORCE **47 FTE** +2 FTE

Added: Code Compliance Officer - STR; Livability & Tourism Technician I

- Personnel **\$4,961,086**
- Contractual **\$1,222,000**
- Operating **\$656,025**
- Capital **\$209,000**



VIEW ONLINE

WHO FUNDS

Applicants, property owners, businesses and regulated users	\$3,500,000
Permits, certificates, service charges and fines are paid when the related activity or service occurs.	
Residential property owners	\$1,054,800
General Fund or property-tax support covers services not recovered through fees.	
\$30.70 per household annually (\$2.56 monthly)	
Commercial and other property owners	\$145,200
General Fund or property-tax support covers services not recovered through fees.	

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation.

CONTRACTS

Land Development Code (LDC) Update	\$282,000
South Walton Fire District STR Fire Code Compliance	\$220,000
Call-Line 24/Service & Short-Term Rental Software	\$250,000
Call-Line 24/Service & Short-Term Rental Software	\$210,000
Local Mitigation Strategy (LMS) Update	\$150,000
Continuing Maintenance Services	\$110,000

CAPITAL REQUESTS

Short-Term Rental Building Improvements (New)	\$100,000
SUV (Replacement)	\$60,000
Short-Term Rental SUV (New)	\$49,000

DEPARTMENTS

Probation

STATEMENT OF FUNCTION

The Probation Department fulfills a vital role collaborating with the judicial system to enforce court-ordered obligations for probationers sentenced to county probation, monitoring their progress to ensure compliance with court-ordered conditions.

Supervise court-ordered probation

DEPARTMENT GOAL

Ensure compliance with court-ordered probation conditions and provide effective supervision and support for probationers.

FY2027 OPERATING CONTEXT

Manage changing caseloads while maintaining consistent supervision, court reporting, accountability, referrals, and timely support for probationers.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Supervise court-ordered probation

The Probation Department fulfills a vital role collaborating with the judicial system to enforce court-ordered obligations for probationers sentenced to county probation, monitoring their progress to ensure compliance with court-ordered conditions.

Number of county court hearings attended by probation officers per calendar year

83	83	62	56	60
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Residents, visitors and businesses	\$371,000
Shared revenues, fees and other General Fund resources broaden support beyond property and sales tax.	

CONTRACTS

Spanish Interpretation Services	\$7,000
Caseload Software	\$12,000

CAPITAL REQUESTS

No FY2027 capital requests
No capital purchase or project request is budgeted for this office.

GENERAL FUND

\$370,577

FY2027 TOTAL

\$364,655

FY2026 TOTAL

BUDGET CHANGE

+5,922

+1.6%

WORKFORCE

4 FTE

No change

● Personnel

\$329,527

● Contractual

\$19,000

● Operating

\$22,050

● Capital

\$0



VIEW ONLINE

DEPARTMENTS

Public Works

STATEMENT OF FUNCTION

The Public Works Department provides services related to infrastructure maintenance, repair, and construction that enhance quality of life for Walton County citizens and visitors, weighing every infrastructure improvement plan for the best long-term impact within available taxpayer funds.

- Maintain roads and rights-of-way
- Manage drainage and storm impacts
- Deliver transportation improvements

DEPARTMENT GOAL

Provide, maintain, and improve Walton County's public infrastructure in a sustainable, innovative, and efficient manner.

FY2027 OPERATING CONTEXT

Maintain roads, drainage, rights-of-way, and fleet readiness while coordinating rapid growth, aging infrastructure, weather response, and capital construction.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Maintain roads and rights-of-way

Repairs and maintains county roads, shoulders, signs, and related transportation assets.

Number of miles of road maintained or improved per fiscal year (unpaved and paved roads)

1,046	1,046	1,046	1,049	1,049
2022	2023	2024	2025	FY27 TARGET

Deliver transportation improvements

Coordinates paving, resurfacing, bridge, and other road improvement work.

Number of capital improvement projects completed per fiscal year

11	10	18	17	23
2022	2023	2024	2025	FY27 TARGET

TRANSPORTATION FUND

\$27,826,000 FY2027 TOTAL

\$25,202,472 FY2026 TOTAL

BUDGET CHANGE

+2,623,528 +10.4%

WORKFORCE **148 FTE**
No change

- Personnel **\$13,083,100**
- Contractual **\$675,000**
- Operating **\$7,067,900**
- Capital **\$7,000,000**

Primary change: Infrastructure increasing by \$2,646,500.



VIEW ONLINE

WHO FUNDS

Non-residents \$13,260,000 The Small County Surtax Transfer, a sales-tax-funded interfund transfer, supports transportation services.	
Residents \$6,240,000 The Small County Surtax Transfer, a sales-tax-funded interfund transfer, supports transportation services. \$181.60 per household annually (\$15.13 monthly)	
Residential property owners \$2,109,600 General Fund or property-tax support may fund eligible projects and operations. \$61.39 per household annually (\$5.12 monthly)	
Commercial and other property owners \$290,400 General Fund or property-tax support may fund eligible projects and operations.	
Intergovernmental and other sources \$5,900,000 Shared revenues and other resources support eligible projects and operations.	

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Guardrail Services	\$200,000
Thermo-striping Services	\$200,000
Traffic Signal Services	\$125,000
Task Order Professional Services	\$100,000
DeFuniak Springs Interlocal Road Maintenance	\$50,000
Freeport Interlocal Road Maintenance	No FY2027 amount
Paxton Interlocal Road Maintenance	No FY2027 amount

CAPITAL REQUESTS

21-Yard Dump Truck (New) ×5 — Districts 1–5	\$1,225,000
Mid-size Excavator (New) ×2	\$318,000
3/4 Ton Crew Cab Truck w/Utility Body (Replacement) ×3	\$195,000
Service Truck w/Lube Body (New)	\$195,000
Mid-size Excavator w/Mulching Head (New)	\$186,000
Flatbed Dump Truck (New)	\$165,000
1/2 Ton Pickup Crew Cab w/Fuel Transfer Tank (Replacement) ×2	\$116,000
75-80 hp Tractor w/Loader, Grapple, Forks (New)	\$85,000
1,000 Gal Water Tank w/Pump & Chemical Rack (New)	\$14,000
Other capital budget not itemized on this page	\$4,501,000

An additional \$4.5M in Public Works capital is Local Option Fuel Tax-funded roadway work not itemized by department here; see the Transportation and Infrastructure Capital Ledger.

DEPARTMENTS

Purchasing

STATEMENT OF FUNCTION

The Purchasing Department ensures the effective and efficient management of purchasing activities in adherence to applicable federal, state, and local laws, statutes, and regulations, optimizing the value of every taxpayer dollar spent while also managing County Inventory.

- Run fair solicitations
- Support county purchasing
- Maintain procurement records

★ **Achievement of Excellence in Procurement Award.** Walton County Purchasing was named a 2026 winner of the National Procurement Institute's Achievement of Excellence in Procurement Award, recognizing innovation, professionalism, e-procurement, and ethics in public procurement.

DEPARTMENT GOAL

Enhance efficiency, transparency, and effectiveness of procurement operations to support County departments and deliver value to the community.

FY2027 OPERATING CONTEXT

Support increasing procurement volume while maintaining competition, documentation, legal compliance, timely awards, contract coordination, and vendor access.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Run fair solicitations

Coordinates competitive purchasing processes for county goods, services, and construction.



Support county purchasing

Helps departments obtain needed resources under adopted rules and contracts.



WHO FUNDS

- Non-residents

\$587,953

Local sales-tax revenue supports the General Fund.
- Residents

\$276,684

Local sales-tax revenue supports the General Fund.

\$8.05 per household annually (\$0.67 monthly)
- County funds receiving administrative support

\$211,862

Indirect Administrative Fees reimburse the General Fund for countywide administrative support provided to the Tourist Development, Building, Mosquito Control, and Solid Waste funds — an internal cost allocation, not a fee charged to an individual service user.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Purchasing Software	\$65,000
---------------------	----------

CAPITAL REQUESTS

Procurement Building Improvements (New)	\$50,000
---	----------

GENERAL FUND

\$1,076,499

FY2027 TOTAL

\$1,188,795

FY2026 TOTAL

BUDGET CHANGE

-112,296

-9.4%

WORKFORCE

10 FTE

No change

Personnel

\$888,999

Contractual

\$65,000

Operating

\$72,500

Capital

\$50,000

Primary change: Books, Publications, Subscriptions or Memberships increasing by \$64,000.

VIEW ONLINE

DEPARTMENTS

Recreation

STATEMENT OF FUNCTION

The Recreation Department is essential to improving the community's quality of life by providing safe, well-maintained, and ever-evolving recreational programs designed to promote physical and mental well-being for citizens of all ages, with a particular emphasis on youth development.

Deliver recreation programs and maintain facilities

DEPARTMENT GOAL

Provide diverse recreational programs that enhance community health, engagement, and quality of life.

FY2027 OPERATING CONTEXT

Expand access to recreation while maintaining fields, facilities, equipment, scheduling, and program quality within available staffing and funding.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Deliver recreation programs and maintain facilities

The Recreation Department is essential to improving the community's quality of life by providing safe, well-maintained, and ever-evolving recreational programs designed to promote physical and mental well-being for citizens of all ages, with a particular emphasis on youth development.

Total number of participants in recreational programs per fiscal year (soccer, basketball, kickball, etc.)

3,378	3,786	3,891	4,105	4,500
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Program and facility users **\$135,000**

Applicable rentals, program fees or service charges are paid only by participating users.

Residents, visitors and businesses **\$653,000**

Shared revenues and other General Fund resources broaden support.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

Recreation Building Improvements (New) **\$30,000**

GENERAL FUND

\$833,393 FY2027 TOTAL

\$859,309 FY2026 TOTAL

BUDGET CHANGE

-25,916 -3.0%

WORKFORCE **6 FTE**

No change

- Personnel **\$591,658**
- Contractual **\$0**
- Operating **\$211,735**
- Capital **\$30,000**

Primary change: Machinery & Equipment decreasing by \$30,000.



VIEW ONLINE

DEPARTMENTS

Soil Conservation

STATEMENT OF FUNCTION

The Soil Conservation Office, in collaboration with the Natural Resources Conservation Service, provides technical assistance and financial incentives to help local farmers, ranchers, and foresters practice soil conservation, protect water resources, and create wildlife habitats, supporting the Choctawhatchee River Soil and Water Conservation District through USDA-NRCS cost-sharing programs.

Provide conservation assistance

DEPARTMENT GOAL

Support sustainable land and water management practices by promoting soil conservation, protecting natural resources, and assisting landowners.

FY2027 OPERATING CONTEXT

Support landowners and conservation partners across a growing county while addressing erosion, water quality, technical assistance, and limited staffing.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Provide conservation assistance

The Soil Conservation Office, in collaboration with the Natural Resources Conservation Service, provides technical assistance and financial incentives to help local farmers, ranchers, and foresters practice soil conservation, protect water resources, and create wildlife habitats, supporting the Choctawhatchee River Soil and Water Conservation District through USDA-NRCS cost-sharing programs.

Number of EQIP contracts approved and total acreage managed under the program per fiscal year

66	84	80	76	80 / 15,500
/	/	/	/	FY27 TARGET
14,768	17,553	13,918	15,189	
2022	2023	2024	2025	

Number of CSP contracts approved and total acreage managed under the program per fiscal year

4 /	8 /	18	19	20 / 10,000
1,782	2,183	/	/	FY27 TARGET
2022	2023	9,782	9,987	
		2024	2025	

WHO FUNDS

Non-residents \$102,000

Local sales-tax revenue supports the General Fund.

Residents \$48,000

Local sales-tax revenue supports the General Fund.

\$1.40 per household annually (\$0.12 monthly)

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

GENERAL FUND

\$150,000 FY2027 TOTAL

\$143,330 FY2026 TOTAL

BUDGET CHANGE

+6,670 +4.7%

WORKFORCE

2 FTE
No change

- Personnel \$148,520
- Contractual \$0
- Operating \$1,480
- Capital \$0



VIEW ONLINE

DEPARTMENTS

Solid Waste

STATEMENT OF FUNCTION

Walton County Solid Waste manages the Franchise Agreement with Waste Management Inc. for municipal waste collection and disposal, and oversees daily operations of the Walton County Central Landfill — a Class I Transfer Station, Class III Landfills, recycling facilities, a yard waste facility, a waste tire collection center, and a groundwater monitoring system, all permitted by FDEP.

Manage waste collection and disposal

DEPARTMENT GOAL

Ensure regulatory compliance, operational efficiency, and protection of natural resources across all waste streams.

FY2027 OPERATING CONTEXT

Manage growing waste volumes, contractor performance, regulatory requirements, facility capacity, recycling markets, and long-term disposal needs.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Manage waste collection and disposal

Walton County Solid Waste manages the Franchise Agreement with Waste Management Inc.

Total tons of Class I waste processed per year

93,752	94,525	94,732	96,147	97,376
2022	2023	2024	2025	FY27 TARGET

Total tons of recyclable material processed per year

1,517	1,412	1,267	1,137	1,150
2022	2023	2024	2025	FY27 TARGET

SOLID WASTE FUND

\$6,129,567 FY2027 TOTAL

\$5,006,197 FY2026 TOTAL

BUDGET CHANGE

+1,123,370 +22.4%

WORKFORCE

28 FTE No change

● Personnel	\$2,377,275
● Contractual	\$200,000
● Operating	\$1,055,100
● Indirect	\$697,192
● Capital	\$1,800,000

Primary change: Machinery & Equipment increasing by \$1,140,000.



VIEW ONLINE

WHO FUNDS

Non-residents \$27,200,000

Discretionary Sales Surtax supports Solid Waste Fund collection and disposal services.

Residents \$12,800,000

Discretionary Sales Surtax supports Solid Waste Fund collection and disposal services.

\$372.50 per household annually (\$31.04 monthly)

Solid-waste customers and property owners \$560,000

Service charges and assessments support collection and disposal services.

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

Waste Collection and Disposal Franchise Services \$17,000,000
Tracked separately

Iron Remediation System Remedial Action Plan Modifications \$100,000

Annual Compliance Monitoring Services \$100,000

The \$17.0M franchise agreement is tracked separately from the operating total above, not folded into it.

CAPITAL REQUESTS

Compactor (New)	\$1,150,000
10,000 lb Lull & Attachments (New)	\$200,000
Service Truck & Tools (New)	\$200,000
Pickup Truck 4x4 (New) x2	\$125,000
Mini-Skid Steer & Attachments (New)	\$60,000
Roll-off Dumpsters (New)	\$40,000
Gate Arm for Transfer Station (New)	\$15,000
Other capital budget not itemized on this page	\$10,000

DEPARTMENTS

Veteran Services

STATEMENT OF FUNCTION

The Veteran Services Department works to communicate with every veteran and their dependents in Walton County, to administer and advocate for all the benefits they have earned, providing excellent customer service in a manner that depicts the gratitude and honor reserved for those who have sacrificed so much.

Connect veterans with benefits and services

DEPARTMENT GOAL
Deliver timely, effective, and informative assistance to veterans and their families.

FY2027 OPERATING CONTEXT
Meet increasing demand for benefits assistance while navigating changing federal requirements, complex claims, outreach needs, and limited staffing.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK
No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Connect veterans with benefits and services

The Veteran Services Department works to communicate with every veteran and their dependents in Walton County, to administer and advocate for all the benefits they have earned, providing excellent customer service in a manner that depicts the gratitude and honor reserved for those who have sacrificed so much.



WHO FUNDS

Non-residents **\$215,560**
Local sales-tax revenue supports the General Fund.

Residents **\$101,440**
Local sales-tax revenue supports the General Fund.

\$2.95 per household annually (\$0.25 monthly)

Planning estimates: property-tax shares use the Countywide 87.9% residential / 12.1% commercial taxable-value allocation; sales-tax shares use the tourism study's 68% visitor / 32% resident retail-spending allocation.

CONTRACTS

No FY2027 contracted services
No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

No FY2027 capital requests
No capital purchase or project request is budgeted for this office.

GENERAL FUND

\$316,650 FY2027 TOTAL
\$236,100 FY2026 TOTAL

BUDGET CHANGE
+80,550 +34.1%

WORKFORCE **3 FTE**
No change

- Personnel **\$298,724**
- Contractual **\$0**
- Operating **\$17,926**
- Capital **\$0**


VIEW ONLINE

TOURISM ADMINISTRATION OFFICE

Tourism Administration

STATEMENT OF FUNCTION

Tourism Administration provides executive leadership, financial stewardship, strategic coordination, and administrative support for Walton County Tourism. The office sustains the revenue base needed for visitor services and tourism-funded community investments while coordinating the work of marketing, communications, sales, visitor services, beach operations, and industry partners.

- Lead tourism strategy
- Steward tourism resources
- Support partners and offices

DEPARTMENT GOAL

Steward visitor-funded resources and coordinate tourism programs that support a strong economy and community quality of life.

FY2027 OPERATING CONTEXT

Balance visitor demand, community quality of life, statutory Tourist Development Tax uses, revenue variability, and long-term infrastructure needs.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

Lead tourism strategy

Sets priorities and coordinates tourism programs and investments.

Tourism-supported jobs in Walton County

47,000	47,000	41,600	33,800	32,000
2022	2023	2024	2025	FY27 TARGET

Steward tourism resources

Oversees Tourist Development Tax-supported budgets, contracts, and compliance.

Average Daily Rate for Walton County lodging

\$413	\$413	\$385	\$352	\$375
2022	2023	2024	2025	FY27 TARGET

WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

Administrative capital and equipment	\$50,000
--------------------------------------	----------

TOURIST DEVELOPMENT FUND

\$3,290,000 FY2027 TOTAL

\$2,998,667 FY2026 TOTAL

BUDGET CHANGE

+291,333 +9.7%

WORKFORCE

4 FTE No change

- Personnel \$631,415
- Contractual \$0
- Operating \$1,554,500
- Indirect \$1,054,085
- Capital \$50,000

Primary change: Total office funding increasing by \$291,333.



VIEW ONLINE

TOURISM LIFEGUARD SERVICES AND BEACH SAFETY

\$3,380,779

South Walton Fire District — purchased-service agreement funding beach-safety and lifeguard coverage, tracked separately from Tourism Administration's operating budget above.

TOURISM ADMINISTRATION OFFICE

Sales and Visitors Center

STATEMENT OF FUNCTION

The Group Sales team generates new business opportunities and builds awareness of Walton County for meetings and conventions, incentives, weddings, and consumer travel. Visitor Center staff provide trusted destination information and help connect guests with local places, services, and experiences.

- Develop group business
- Operate visitor services
- Represent the destination

DEPARTMENT GOAL

Generate qualified group business and provide accurate, welcoming visitor information that supports a positive Walton County experience.

FY2027 OPERATING CONTEXT

Convert competitive group opportunities while maintaining timely visitor service across changing travel patterns, partner needs, and seasonal demand.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

No verified performance series was available for publication. Contract monitoring should report coverage, preventive actions, rescues, response activity, staffing readiness, and material service variances.

TOURIST DEVELOPMENT FUND

\$1,950,000 FY2027 TOTAL

\$1,790,723 FY2026 TOTAL

BUDGET CHANGE

+159,277 +8.9%

WORKFORCE

9 FTE No change

- Personnel \$863,987
- Contractual \$137,438
- Operating \$821,850
- Indirect \$126,725
- Capital \$0

Primary change: Total office funding increasing by \$159,277.



VIEW ONLINE

WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

Advertising Services	\$137,438
----------------------	-----------

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

TOURISM ADMINISTRATION OFFICE

Communications

STATEMENT OF FUNCTION

The Communications Division supports Walton County Tourism through earned and owned media that inspire travel and inform visitors, residents, partners, and stakeholders. The division manages strategic communications, public relations, media activities, familiarization tours, press visits, industry relations, and community education about tourism's local value.

- Manage public relations
- Inform partners and residents
- Build owned content

DEPARTMENT GOAL

Build informed, credible relationships that strengthen destination awareness and understanding of tourism's role in Walton County.

FY2027 OPERATING CONTEXT

Maintain trust, accuracy, and message consistency across fast-moving channels serving visitors, residents, tourism partners, and community stakeholders.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

No verified performance series was available for publication. Contract monitoring should report coverage, preventive actions, rescues, response activity, staffing readiness, and material service variances.

TOURIST DEVELOPMENT FUND

\$950,000 FY2027 TOTAL

\$894,445 FY2026 TOTAL

BUDGET CHANGE

+55,555 +6.2%

WORKFORCE

5 FTE
No change

- Personnel **\$515,869**
- Contractual **\$114,000**
- Operating **\$262,939**
- Indirect **\$57,192**
- Capital **\$0**

Primary change: Total office funding increasing by \$55,555.



VIEW ONLINE

WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

Public Relations Services	\$114,000
---------------------------	------------------

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

TOURISM ADMINISTRATION OFFICE

Marketing

STATEMENT OF FUNCTION

The Marketing Division uses research, creative campaigns, digital channels, social media, and travel-trade coordination to communicate Walton County's destination experiences to priority audiences. This work supports visitor spending, local employment, and a diversified tourism economy.

- Plan and place destination advertising
- Manage digital visitor engagement
- Measure market performance

DEPARTMENT GOAL

Use research-led marketing to sustain high-value visitation and measurable economic benefit for Walton County.

FY2027 OPERATING CONTEXT

Adapt to travel and media-market changes while demonstrating measurable return, managing visitation responsibly, and protecting the value of visitor-funded investment.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

No service addition or discontinuation; core services are maintained in the FY2027 final budget.

No verified performance series was available for publication. Contract monitoring should report coverage, preventive actions, rescues, response activity, staffing readiness, and material service variances.

TOURIST DEVELOPMENT FUND

\$14,502,450 FY2027 TOTAL

\$13,834,592 FY2026 TOTAL

BUDGET CHANGE

+667,858 +4.8%

WORKFORCE **4 FTE**
No change

- Personnel **\$408,142**
- Contractual **\$12,502,247**
- Operating **\$1,367,234**
- Indirect **\$224,827**
- Capital **\$0**

Primary change: Total office funding increasing by \$667,858.



VIEW ONLINE

NORTH WALTON

\$355,500

North Walton Tourist Development Tax District — restricted destination promotion program for areas north of Choctawhatchee Bay, tracked separately from Marketing's operating budget above.

WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

Advertising Services	\$11,951,147
Regional Tourism Communications Partnership	\$265,500
Tourism Analytics Platform	\$84,600
Public Relations	\$86,000
Marketing Research	\$65,000
Digital Asset Management	\$25,000
Customer Relationship Management	\$25,000

CAPITAL REQUESTS

No FY2027 capital requests

No capital purchase or project request is budgeted for this office.

BEACH OPERATIONS OFFICE

Beach Operations

STATEMENT OF FUNCTION

Beach Operations maintains the cleanliness, function, and accessibility of Walton County's coastal public spaces. Its work includes beach and bay access maintenance, regional access and parking facilities, multi-use trails, scenic corridors, landscaping, equipment, and related visitor infrastructure.

- Maintain beach and bay facilities
- Care for scenic corridors
- Deliver access improvements

DEPARTMENT GOAL

Maintain clean, safe, reliable, and accessible beach and bay facilities for residents and visitors.

FY2027 OPERATING CONTEXT

Meet peak-season demand across a growing coastal asset network while responding to weather, erosion, traffic, workforce, and equipment pressures.

CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

Adds staffing and capital capacity to support growing maintenance demands and expanded public infrastructure.

Maintain beach and bay facilities

Cleans, repairs, and supports public access facilities throughout the visitor season.

Beach and bay public access facilities cleaned daily				
60	60	62	63	66
2022	2023	2024	2025	FY27 TARGET

Deliver access improvements

Coordinates equipment and capital work that improves safety, function, and accessibility.

Maintenance work orders completed				
4,177	5,111	5,970	6,000	6,000
2022	2023	2024	2025	FY27 TARGET

TOURIST DEVELOPMENT FUND

\$13,000,000 FY2027 TOTAL

\$10,471,698 FY2026 TOTAL

BUDGET CHANGE
+2,528,302 +24.1%

WORKFORCE
66 FTE
No change

- Personnel **\$4,991,699**
- Contractual **\$1,470,000**
- Operating **\$3,801,809**
- Indirect **\$833,992**
- Capital **\$1,902,500**

Primary change: Total office funding increasing by \$2,528,302.



VIEW ONLINE

BEACH RENOURISHMENT

\$11,000,000

\$10,750,000 capital program plus \$250,000 in task-order services to preserve and restore Walton County's 26 miles of beach, tracked separately from Beach Operations' totals above.

WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

SR 83 (US 331) Landscaping Improvements	\$515,000
US Highway 331 Median & Right-of-Way Maintenance	\$455,000
Highway 98 Median & Right-of-Way Maintenance	\$300,000
Task Order Services	\$200,000

CAPITAL REQUESTS

Beach Operations vehicles, machinery and equipment	\$1,902,500
--	-------------

BEACH OPERATIONS OFFICE

Beach Tram

STATEMENT OF FUNCTION

The Beach Tram Program provides free shuttle service between designated parking locations and key beach access points. The service improves access to popular beach areas, reduces parking demand and congestion, and supports a more convenient and sustainable visitor experience.

- Operate beach shuttles
- Maintain fleet readiness
- Improve coastal mobility

DEPARTMENT GOAL

Provide safe, reliable, and convenient beach transportation that improves access and reduces vehicle pressure in high-demand areas.

FY2027 OPERATING CONTEXT

Recruit seasonal drivers, manage congestion and peak demand, maintain fleet reliability, and adapt service to weather and changing access conditions.

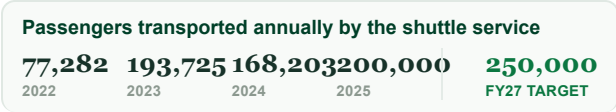
CORE SERVICES & PERFORMANCE

FY2027 SERVICE OUTLOOK

Expands driver and crew capacity and provides capital funding to support a higher FY2027 ridership target.

Operate beach shuttles

Transports passengers between designated parking and beach access locations.



WHO FUNDS

Overnight visitors

Tourist Development Tax is paid on eligible short-term lodging stays and supports authorized tourism uses.

CONTRACTS

No FY2027 contracted services

No separately identified contractual-service request is budgeted for this office.

CAPITAL REQUESTS

Beach Tram vehicles and transportation equipment	\$507,000
--	-----------

TOURIST DEVELOPMENT FUND

\$5,242,221 FY2027 TOTAL

\$3,516,126 FY2026 TOTAL

BUDGET CHANGE

+1,726,095 +49.1%

WORKFORCE

56 FTE No change

- Personnel **\$3,813,305**
- Contractual **\$0**
- Operating **\$744,750**
- Indirect **\$177,166**
- Capital **\$507,000**

Primary change: Total program funding increasing by \$1,726,095.



VIEW ONLINE



BUDGET BOOK

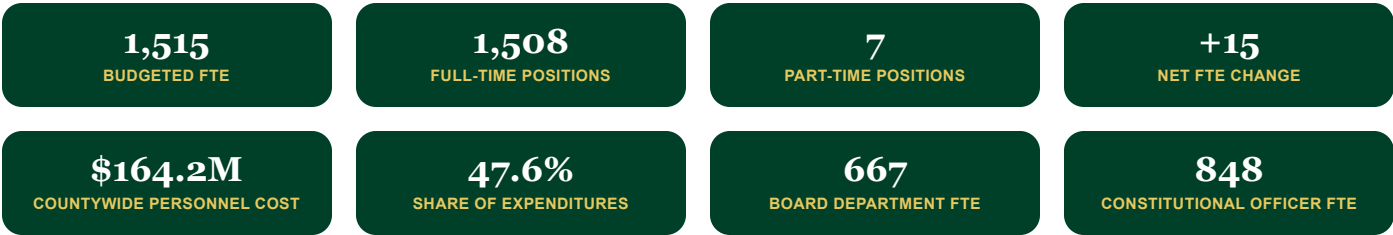
Workforce Budget

Personnel cost and capacity across Walton County government — the number and mix of positions, and the cost of maintaining the existing workforce.

WORKFORCE BUDGET

People, Cost and Capacity

Personnel cost rises for two different reasons: the number and mix of positions changes, and the cost of maintaining the existing workforce changes.



What drives Board department personnel cost?



Board personnel cost composition



Turnover and hiring outlook



Where staffing changes

Tourism Beach Operations	+13 FTE	Engineering	-2 FTE
Clerk of Courts	+3 FTE	County Administration	-1 FTE
Planning	+2 FTE	Mosquito Control	-1 FTE
Sheriff	+1 FTE	County Attorney	-1 FTE
Solid Waste	+1 FTE	Property Appraiser	-1 FTE
Veteran Services	+1 FTE	Eagle Springs Grill	-0.5 FTE
Emergency Management	+0.5 FTE		

Countywide totals combine Board departments and independently managed Constitutional Officers. Thirteen offices changed staffing this cycle — seven increased, six reduced; the largest net change is Tourism Beach Operations. No requested positions were rejected during development of the final budget. The Personnel Ledger provides cost and FTE by organization. No material change in overtime or shift-premium cost is budgeted for FY2027. Staffing levels are not set by a formula or ratio; each requested position is justified individually against a documented workload or service need and reviewed by the Board. Personnel cost growth here is in line with, or below, statewide trends: the State of Florida’s own FY2026-27 budget included no general across-the-board raise for state employees, and the FRS retirement rate is a uniform, state-set cost applied identically to every Florida local government, not a Walton-specific pressure.

WORKFORCE BUDGET

Personnel Ledger

FY2027 staffing and personnel cost by Constitutional Officer and by Board department, compared to FY2026.



1,515
TOTAL FY2027 POSITIONS

+15
NET FTE CHANGE

\$164.2M
TOTAL FY2027 PERSONNEL COST

+5.4%
NET PERCENT CHANGE

Constitutional Officers

Only each office's total FTE and total personnel cost are shown; contact the Clerk of Courts, Property Appraiser, Supervisor of Elections, Tax Collector, or Sheriff's Office directly for line-item detail. Bailiff services amounts support court security provided by the Sheriff's Office.

DEPARTMENT	FUND	FY26 FTE	FY27 FTE	+/-	FY26 COST	FY27 COST	+/-
Board of County Commissioners	General Fund	11	11	0	\$2,552,616	\$2,754,289	+\$201,673
Circuit Court	General Fund	1	1	0	\$36,114	\$73,887	+\$37,773
Circuit Court – Bailiff Services	General Fund	0	0	0	\$187,097	\$187,097	\$0
Clerk of Courts & County Comptroller	General Fund	77	80	+3	\$4,198,783	\$4,905,230	+\$706,447
County Court – Bailiff Services	General Fund	0	0	0	\$65,856	\$65,856	\$0
Property Appraiser	General Fund	38	37	-1	\$4,030,096	\$4,123,584	+\$93,488
Supervisor of Elections	General Fund	10	10	0	\$1,167,077	\$1,198,763	+\$31,686
Tax Collector	General Fund	40	40	0	\$7,725,000	\$7,512,920	-\$212,080
Walton County Sheriff's Office	Sheriff Fund	668	669	+1	\$78,826,289	\$83,607,042	+\$4,780,753
Total		845	848	+3	\$98,788,928	\$104,428,668	+\$5,639,740

Board Departments

DEPARTMENT	FUND	FY26 FTE	FY27 FTE	+/-	FY26 COST	FY27 COST	+/-
Beach Operations	Tourist Development Fund	114	127	+13	\$7,256,216	\$8,805,004	+\$1,548,788
Building	Building Fund	21	21	0	\$2,114,158	\$2,312,201	+\$198,043
Building Construction & Maintenance	General Fund	68	68	0	\$5,258,168	\$5,427,755	+\$169,587
Code Compliance	General Fund	43	43	0	\$3,908,159	\$4,260,744	+\$352,585
County Administration Offices	Multiple Funds	76	76	0	\$6,721,989	\$7,109,279	+\$387,290
Emergency Management	General Fund	5.5	6	+0.5	\$661,251	\$704,526	+\$43,275
Engineering Department	Transportation Fund	17	15	-2	\$2,263,438	\$2,177,918	-\$85,520
Environmental Services	Multiple Funds	42	42	0	\$3,666,506	\$3,651,064	-\$15,442
Office of Management and Budget	General Fund	9	9	0	\$1,041,958	\$1,017,276	-\$24,682
Office of the County Attorney	General Fund	10	9	-1	\$1,241,475	\$1,052,925	-\$188,551
Parks & Recreation	General Fund	24.5	24	-0.5	\$1,826,237	\$1,879,813	+\$53,576
Planning	General Fund	45	47	+2	\$4,614,044	\$4,961,086	+\$347,042
Public Works	Transportation Fund	148	148	0	\$13,044,919	\$13,083,100	+\$38,181
Purchasing	General Fund	10	10	0	\$888,295	\$888,999	+\$704
Tourism Administration	Tourist Development Fund	22	22	0	\$2,395,702	\$2,419,413	+\$23,711
Total		655	667	+12	\$56,902,515	\$59,751,103	+\$2,848,588

Board department totals reflect FY2027 salaries & wages plus retirement, health insurance, and other benefits combined. Departments funded from more than one source are labeled "Multiple Funds."



BUDGET BOOK

Capital Budget

The Capital Improvement Plan and the fund-specific ledgers that finance it — machinery, vehicles and equipment, transportation and infrastructure, tourist development, Sheriff facilities, recreation plat fees, and sidewalks.

CAPITAL PROGRAM

Capital Improvement Plan

The funded FY2027 capital program totals \$43.8 million. It includes projects budgeted in FY2027 and excludes all grant-funded projects, the Sheriff/Fine and Forfeiture Fund project, and tourism projects funded in prior years. Those excluded projects remain visible in the detailed ledgers and online explorer, but are not counted as FY2027 capital appropriations.

What Is a Capital Project?

Walton County defines a capital project as a significant, non-recurring expenditure for the construction, expansion, purchase, major repair, or replacement of buildings, utility systems, streets, infrastructure, or public property. Capital projects create or extend the life of a public asset; routine operating costs do not. A request is capital when it meets all four tests:

NON-RECURRING

A one-time or infrequent expenditure rather than an annual operating cost.

SIGNIFICANT COST

Large enough to plan, schedule, and fund deliberately rather than absorb in a department's operating budget.

LONG USEFUL LIFE

The asset serves the public for years, well beyond the budget year that pays for it.

CREATES OR PRESERVES AN ASSET

Builds, expands, replaces, or materially extends the life of County property.

Counted as Capital

- Road, bridge, sidewalk, and drainage construction
- New or expanded County buildings and facilities
- Major renovations and system replacements
- Land, rights-of-way, and easement purchases
- Machinery, vehicles, and equipment above the capital threshold

Not Capital

- Routine maintenance and repairs
- Operating supplies and consumables
- Salaries and day-to-day service delivery
- Studies with no resulting asset
- Items below the capitalization threshold

Equipment with a value of \$5,000 or more and a useful life of at least one year is recorded on the General Property List and capitalized — see the Machinery, Vehicles & Equipment Ledger later in this chapter for those requests.

What Goes Into a Capital Project

A capital project is more than construction. Each one combines property, physical work, professional services, and oversight, paid for through one or more sources of financing.

Land

Purchase of necessary property, including building acquisitions, rights-of-way, easements, and property needed to support future infrastructure and public facilities.

Construction / Improvements

Expansions, renovations, major replacements, and mechanical or electrical installations, including site preparation and infrastructure such as sidewalks, streets, parking, drainage, and utility connections.

Design / Professional Services

Plans, specifications, programming, surveying, engineering, development costs, permitting support, and environmental impact studies necessary for approved capital projects.

Construction Engineering & Inspection

Plan reviews, material testing, supervision, quality assurance, and compliance oversight that keep a project on specification through construction.

CURRENT REVENUES

The County primarily funds capital on a cash basis from available revenue streams, including resources legally restricted to specific purposes.

GRANTS

Capital grants from federal, state, and regional agencies support eligible projects and carry local match, compliance, and reporting requirements.

DEBT

Where appropriate, the County issues debt for major projects using structures designed to manage cost and risk.

Capital Improvement Plan (continued)

Why Are New Projects Necessary?

Capital work is not optional spending that can simply be deferred. Walton County is one of the fastest-growing counties in Florida, and its infrastructure has to keep pace with the demand placed on it — while the assets already built continue to age.

Growth Arrives Before the Infrastructure

Florida's concurrency requirement is that infrastructure supporting development be available as that development occurs, not years afterward.

Assets Wear Out

Replacing roads, bridges, and mechanical systems on schedule costs less than rebuilding them after failure.

Deferral Is More Expensive

Construction costs and land prices generally rise over time; emergency repairs cost more than planned replacement.

Service Levels Must Be Maintained

Holding response times, drainage capacity, and road conditions steady as the county grows requires adding capacity.

Growth Helps Pay for Itself

Impact and mobility fees, plat fees, and tourist development taxes are restricted to the infrastructure growth and tourism demand.

Outside Funding Is Time-Limited

Having a designed, permitted project ready is what allows the County to capture state and federal awards before deadlines pass.

How Is the Level of Capital Spending Determined?

Capital spending is not set by a target amount. It is built from the bottom up each year: departments identify needs, and the Office of Management and Budget tests how much of that can actually be paid for without straining operations or reserves.

Available Cash

The County funds capital primarily pay-as-you-go, so spending is limited by what each fund can support the year the work is scheduled.

Revenue Restrictions

Fuel taxes, tourist development taxes, and impact fees are legally restricted and cannot be redirected to an unrelated project.

Grant Awards and Match

State and federal awards raise what the County can deliver, but each carries a local match and reporting obligation.

Debt Capacity

Debt is used sparingly; existing obligations are repaid from the half-cent sales tax rather than property taxes.

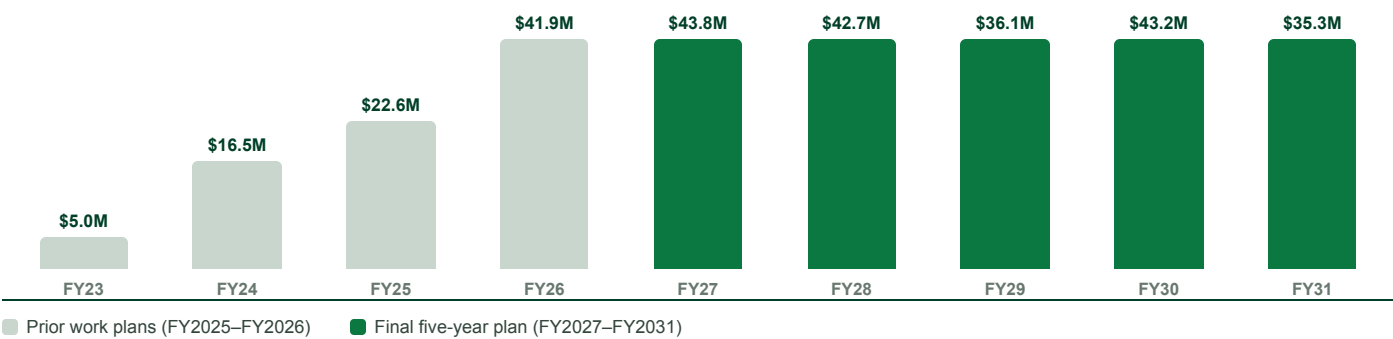
Project Readiness

Design, permitting, right-of-way, and procurement all have to line up before a project can realistically be delivered.

Operating Impact

Every new facility, road, or vehicle adds ongoing cost to maintain, staff, and insure — weighed before a project is added.

Is Capital Spending Going Up or Down?



On a consistent funded/non-grant basis, the plan moves from \$43.8M in FY2027 to \$35.3M in FY2031, an \$8.5M or 19% decrease, with a temporary rise to \$43.2M in FY2030 as several major facility and infrastructure phases are scheduled.

FY2027-FY2031 exclude grant-funded projects, Sheriff/Fine and Forfeiture Fund projects, and tourism projects already funded in prior years. FY2025 and FY2026 figures come from earlier work plans and are shown only as historical context. All future-year amounts are planning estimates re-evaluated each budget cycle.

Capital Improvement Plan (continued)

What Benefit Will They Provide?

FY2027 investments preserve existing assets, improve travel and pedestrian safety, reduce drainage and storm risk, strengthen emergency response, and add capacity where growth requires it. Project-specific benefits and expected operating effects are identified in the detailed profiles that follow.

FY2027 Capital Program Reconciliation

INCLUDED COMPONENT	TREATMENT	AMOUNT
Capital Projects Fund	Included, including Sheriff projects recorded in the 300-series fund	\$25,035,734
Transportation Fund capital projects	Included	\$4,500,000
General Fund capital projects	Included	\$2,010,000
Tourist Development Fund: beach renourishment and 30A Gateway	Included in FY2027	\$11,350,000
Recreation Plat Fee and Sidewalk allocations	Included	\$900,000
Funded FY2027 Capital Program	Exact total; headline rounded to \$43.8M	\$43,795,734

Presented separately and excluded from the funded FY2027 program: \$15,299,176 of grant-funded projects; \$2,000,000 in the Sheriff/Fine and Forfeiture Fund; and \$10,250,000 of tourism projects funded in prior years. Including those items produces a broader identified project inventory of \$71,344,910.

The Largest Commitments in FY2027

The largest funded FY2027 commitments are shown first. Grant-funded projects, the Sheriff/Fine and Forfeiture project, and tourism projects funded in prior years are excluded from this ranking.

PROJECT	FUND · DEPARTMENT	AMOUNT
Beach Renourishment (Additional Fund for Future Project)	Tourist Development Fund · Beach Renourishment	\$10.8M
Hewett Bayou Connector Rd (E Lamb Drive Extension)	Capital Projects Fund · Public Works/Engineering	\$4.6M
Holiday Shores Drainage & Pedestrian Improvements Phase IIB	Transportation Fund · Public Works/Engineering	\$4.0M
Freeport 3280/Bear Creek Fire Station	Capital Projects Fund · Sheriff	\$3.5M
Pleasant Ridge Fire Station	Capital Projects Fund · Sheriff	\$3.5M
Holiday Shores Drainage & Pedestrian Improvements Phase I	Capital Projects Fund · Public Works/Engineering	\$3.0M
Recreational Infrastructure	Capital Projects Fund · Administration	\$3.0M
Board-Approved Capital Improvements	General Fund · Managed Vendor Program Revenue	\$1.5M

No major project was postponed from the FY2027 program. Engineering and Public Works will publish a letting schedule identifying the estimated phase and start of applicable projects.



View Every Project Online

Every project in this chapter and the ledgers that follow has its own page on the County's budget website, with funding source, status, and location detail. Scan to browse the full Capital Improvement Plan.

CAPITAL IMPROVEMENT PLAN

Transportation and Infrastructure Capital Ledger

This schedule presents the FY2027 transportation and infrastructure appropriations funded through the Capital Projects, Transportation, and General Funds. It is one component of the County's \$43.8 million funded FY2027 capital program; Sheriff projects recorded in the 300-series capital funds remain included and are shown in the Sheriff ledger.

\$24,545,734
FY2027 FINAL TOTAL

30
PROJECTS

\$4,222,841
GRANT PROJECT SHOWN
SEPARATELY

Nonrecurring
FY2027 PROJECT APPROPRIATIONS

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Capital Projects Fund	Property Taxes	73.5%	\$18,035,734
General Fund	Managed Vendor Program Revenue	6.2%	\$1,530,000
General Fund	Property Taxes	0.6%	\$155,000
General Fund	Local Government 1/2 Cent Sales Tax	0.5%	\$125,000
General Fund	Vessel Registration Fees	0.4%	\$100,000
General Fund	Short-Term Rental Certificate Fee	0.4%	\$100,000
Transportation Fund	Local Option Fuel Tax	18.3%	\$4,500,000
Total			\$24,545,734

FY2027 Project Profiles — Largest Investments

Each line identifies what FY2027 buys, the project's current delivery stage, its public benefit, and the expected operating effect. A funded FY2027 phase does not by itself mean every future phase of a multi-year project is fully funded.

Project, funding & public benefit	Investment	FY2027 delivery & operating impact	Amount
Hewett Bayou Connector Rd (E Lamb Drive Extension) Capital Projects Fund · Property Taxes Benefit: Adds an alternate route, improves network resilience, and supports emergency response.	New capacity	Construction New roadway and bridge will add future maintenance; cost estimate pending.	\$4,571,536
Holiday Shores Drainage & Pedestrian Improvements Phase IIB Transportation Fund · Local Option Fuel Tax Benefit: Improves drainage and provides safer pedestrian connections.	Rehabilitation	Construction Maintenance absorbed within the existing transportation program.	\$4,000,000
Holiday Shores Drainage & Pedestrian Improvements Phase IIA Capital Projects Fund · Property Taxes Benefit: Improves drainage and provides safer pedestrian connections.	Rehabilitation	Construction Maintenance absorbed within the existing transportation program.	\$3,000,000
Recreational Infrastructure Capital Projects Fund · Property Taxes Benefit: Preserves and improves public recreation assets.	Improvement	Project selection Operating impact will be evaluated when individual projects are identified.	\$2,983,198
Cook Road Reconstruction Capital Projects Fund · Property Taxes Benefit: Extends pavement life, improves ride quality, and avoids more costly reconstruction.	Rehabilitation	Construction No material new operating cost; timely work may reduce near-term repairs.	\$442,500
Driftwood & US 98 Intersection Signalization Capital Projects Fund · Property Taxes Benefit: Improves intersection safety and traffic operations.	Safety/capacity	Design & construction Minor ongoing signal maintenance is anticipated.	\$1,400,000
Board-Approved Capital Improvements (Managed Vendor Program Revenue) General Fund Benefit: Preserves flexibility for Board-approved capital priorities.	Program reserve	Board direction pending Evaluated when projects are selected.	\$1,530,000
Pavement Management (PCI) Capital Projects Fund · Property Taxes Benefit: Directs resurfacing resources to the roads with the greatest condition need.	Asset preservation	Program delivery No material new operating cost; supports preventive maintenance.	\$900,000
Poinciana Blvd & Scenic Hwy 98 Intersection Signalization Capital Projects Fund · Property Taxes Benefit: Improves vehicle operations and pedestrian safety.	Safety/capacity	Construction-ready Minor ongoing signal maintenance is anticipated.	\$900,000
Roof Replacement, Fire Station 4 DeFuniak Springs Capital Projects Fund · Property Taxes Benefit: Protects the existing public-safety facility and extends its useful life.	Replacement	Construction No material new operating cost; may reduce repair exposure.	\$515,000
Madge Lane & Sally Lane Roadway & Drainage Improvements Transportation Fund · Local Option Fuel Tax Benefit: Paves existing roads and improves stormwater drainage.	Rehabilitation	Design & construction No material new operating cost; maintenance remains in the road program.	\$450,000

Transportation and Infrastructure Capital Ledger (continued)

FY2027 Project Profiles (continued)

Project, funding & public benefit	Investment	FY2027 delivery & operating impact	Amount
Long Road Bridge Replacement #604130 Capital Projects Fund · Property Taxes Benefit: Preserves a safe and reliable crossing.	Replacement	Project development No material new operating cost; replacement reduces asset-failure risk.	\$400,000
N Orange Street Pedestrian Improvements Capital Projects Fund · Property Taxes Benefit: Expands safe pedestrian access.	Safety/access	Project development Minor sidewalk maintenance will be absorbed within existing operations.	\$340,000
Holiday Rd & CR 2378 (Scenic Gulf Drive) Intersection Improvements Capital Projects Fund · Property Taxes Benefit: Improves intersection safety and traffic movement.	Safety/capacity	Project development Maintenance absorbed within the existing transportation program.	\$225,000
CR 83 N (Blue Mountain Rd) Extension from US 98 To Chat Holley Capital Projects Fund · Property Taxes Benefit: Expands the roadway network and creates an alternate connection.	New capacity	Design New roadway will add future maintenance; cost estimate pending.	\$250,000
Chat Holley & US 331 Intersection Improvements (Long Term Option) Capital Projects Fund · Property Taxes Benefit: Adds turn-lane capacity, lighting, and safer traffic movements.	Safety/capacity	Design Maintenance absorbed within the existing transportation program.	\$260,000
South Orange Street Pedestrian Improvements Capital Projects Fund · Property Taxes Benefit: Connects US 98 with Inlet Beach Regional Access Park.	Safety/access	Construction Minor sidewalk maintenance will be absorbed within existing operations.	\$200,000
CR 30A Sidewalk From Ventana Blvd To Blue Gulf Drive Capital Projects Fund · Property Taxes Benefit: Closes a pedestrian-network gap along CR 30A.	Safety/access	Design & construction Minor sidewalk maintenance will be absorbed within existing operations.	\$174,000
Seven Oaks Road Paving (Resurfacing) Capital Projects Fund · Property Taxes Benefit: Extends pavement life and improves roadway safety and ride quality.	Rehabilitation	Construction No material new operating cost; timely work may reduce near-term repairs.	\$154,500
Board-Approved Capital Improvements General Fund · Property Taxes Benefit: Preserves flexibility for Board-approved capital priorities.	Program reserve	Board direction pending Evaluated when projects are selected.	\$75,000
Eagle Springs Golf and Recreation Center Infrastructure General Fund · Local Gov't 1/2 Cent Sales Tax Benefit: Preserves and improves a public recreation asset.	Improvement	Project development Operating impact will be evaluated with the final scope.	\$125,000
County Line Road Paving (Resurfacing) Capital Projects Fund · Property Taxes Benefit: Extends pavement life and improves roadway safety and ride quality.	Rehabilitation	Construction No material new operating cost; timely work may reduce near-term repairs.	\$141,000
Boating Improvements (Vessel Registration Fees) General Fund Benefit: Improves eligible public boating access and supporting infrastructure.	Improvement	Project selection Operating impact will be evaluated with the final scope.	\$100,000
Planning Short-Term Rental Building Improvements General Fund · Short-Term Rental Cert. Fee Benefit: Preserves the facility used to deliver short-term-rental services.	Rehabilitation	Project development No material new operating cost anticipated.	\$100,000
Watson Road Paving (Resurfacing) Capital Projects Fund · Property Taxes Benefit: Extends pavement life and improves roadway safety and ride quality.	Rehabilitation	Construction No material new operating cost; timely work may reduce near-term repairs.	\$279,000
Oakwood Lakes @ Hwy 331 South Turn Lane Transportation Fund · Local Option Fuel Tax Benefit: Reduces vehicle queuing and turning conflicts at US 331.	Safety/capacity	Project development Maintenance absorbed within the existing transportation program.	\$50,000
Recreation Building Improvements General Fund · Property Taxes Benefit: Preserves County recreation facilities.	Rehabilitation	Project development No material new operating cost anticipated.	\$30,000
Procurement Building Improvements General Fund · Property Taxes Benefit: Preserves the facility supporting County procurement operations.	Rehabilitation	Project development No material new operating cost anticipated.	\$50,000
CR 280 Bob Sikes Roadway Resurfacing Project Phase 1 Grant Funded · State or Federal Funding Benefit: Adds safety and drainage improvements while extending pavement life.	Rehabilitation	Construction anticipated in 2027 No material new operating cost; rehabilitation may reduce near-term repairs.	\$4,222,841

These are nonrecurring FY2027 project appropriations. Multi-year delivery does not make an individual project a recurring operating program. Detailed schedules, locations, contracts, prior and future funding, and current milestones remain available in the online Capital Improvement Plan.

CAPITAL IMPROVEMENT PLAN

Tourist Development Fund Capital Ledger

The funded FY2027 tourism capital program contains only beach renourishment and the 30A Gateway project. Other projects remain visible below because they are active in the broader inventory, but they were funded in prior years and are not re-budgeted in FY2027.

\$11,350,000

INCLUDED IN FY2027 PROGRAM

2

FY2027 FUNDED PROJECTS

\$10,250,000

PREVIOUSLY FUNDED

100%

TOURIST DEVELOPMENT TAXES

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Tourist Development Fund	Tourist Development Taxes	100.0%	\$11,350,000
Total			\$11,350,000

Included in the \$43.8M Funded FY2027 Capital Program

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Beach Renourishment (Additional Fund for Future Project) Tourist Development Fund · Tourist Development Taxes Status: Included in funded FY2027 program Benefit: Preserves shoreline, storm protection, public beaches, and the tourism asset.	Recurring capital commitment	Future project reserve No new FY2027 operating cost; future project costs will be defined with scope.	\$10,750,000
30A Gateway Improvements Tourist Development Fund · Tourist Development Taxes Status: Included in funded FY2027 program Benefit: Improves a major visitor gateway and supporting public infrastructure.	Improvement	Project development Operating impact will be evaluated with the final scope.	\$600,000

Previously Funded — Not Re-Budgeted in FY2027

These projects were funded in prior years and remain visible in the live project inventory. They are presented separately for transparency and are not re-budgeted or counted in the \$43.8 million funded FY2027 capital program.

Project, status & public benefit	Investment	Delivery & operating impact	Amount
US 331 Bridge Lighting Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Improves nighttime visibility and the appearance of a major gateway.	Improvement	Previously funded Future energy and maintenance responsibilities should be confirmed before activation.	\$6,000,000
Boardwalk Dune Walkover Repair/Replacement Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Preserves safe public beach access and protects sensitive dunes.	Rehabilitation	Previously funded Replacement may reduce near-term repair exposure.	\$1,000,000
Multi-use Path, 30A Rebuild 83 to 393 Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Preserves a heavily used pedestrian and bicycle connection.	Rehabilitation	Previously funded Path maintenance remains within the existing tourism infrastructure program.	\$1,000,000
Transit Program, Gulfview & Blue Mountain Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Supports visitor mobility and reduces parking and roadway pressure.	Service infrastructure	Previously funded Any continuing service cost is managed through the applicable tourism program.	\$1,000,000
Dune Allen Hardscaping Project Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Improves durability and function of public visitor infrastructure.	Improvement	Previously funded Operating impact will follow the final project scope.	\$750,000
Deer Lake Path Realignment Tourist Development Fund · Tourist Development Taxes Status: Funded in a prior year; not re-budgeted in FY2027 Benefit: Improves access and protects the surrounding natural resource.	Rehabilitation	Previously funded Maintenance remains within the existing tourism infrastructure program.	\$500,000

Beach renourishment is an ongoing capital commitment because shoreline restoration is periodically required. Its FY2027 appropriation remains capital rather than operating spending; the other tourism projects above are carried for project transparency only.

CAPITAL IMPROVEMENT PLAN

Sheriff Capital Project Ledger

The two fire stations funded through the Capital Projects Fund are included in the \$43.8 million funded FY2027 capital program. The Sheriff/Fine and Forfeiture Fund project and all grant-funded projects are displayed separately and excluded from that headline.

\$7,000,000

INCLUDED IN FY2027 PROGRAM

2

INCLUDED FIRE STATIONS

\$13,076,335

PRESENTED SEPARATELY

\$0

GRANTS COUNTED IN \$43.8M

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Capital Projects Fund	Property Taxes	100.0%	\$7,000,000
Total			\$7,000,000

Included in the \$43.8M Funded FY2027 Capital Program

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Freeport 3280/Bear Creek Fire Station Capital Projects Fund · Property Taxes Status: Included in funded FY2027 program Benefit: Improves fire and emergency-response coverage in the Freeport service area.	New facility	Project development Future facility and maintenance costs will be addressed through Sheriff operations.	\$3,500,000
Pleasant Ridge Fire Station Capital Projects Fund · Property Taxes Status: Included in funded FY2027 program Benefit: Improves fire and emergency-response coverage in the service area.	New facility	Project development Future facility and maintenance costs will be addressed through Sheriff operations.	\$3,500,000

Excluded from the \$43.8M Program — Presented Separately

Additional public safety projects funded through the Sheriff/Fine and Forfeiture Fund or grants. They are shown separately for transparency and are excluded from the \$43.8 million funded FY2027 capital program.

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Sheriff Triumph Radio Project Grant Funded · State or Federal Funding Status: Grant funded; excluded from funded FY2027 program Benefit: Improves countywide coverage, reliability, and interoperability for first responders.	Public-safety system	Implementation Ongoing system maintenance and technology replacement will continue after completion.	\$10,076,335
Bruce Fire Station Sheriff/Fine and Forfeiture Fund · Fines and Forfeitures Status: Sheriff/Fine and Forfeiture Fund; excluded from funded FY2027 program Benefit: Improves fire protection and emergency-response coverage.	New facility	Project development Future facility and maintenance costs will be addressed through Sheriff operations.	\$2,000,000
Mossy Head Fire Station Grant Funded · State or Federal Funding Status: Grant funded; excluded from funded FY2027 program Benefit: Would improve fire and emergency-response coverage in Mossy Head.	New facility	Funding pending Future facility and maintenance costs will be addressed through Sheriff operations.	\$1,000,000

The separate-project total consists of \$2,000,000 in the Sheriff/Fine and Forfeiture Fund and \$11,076,335 of grant-funded projects. None of those amounts is counted in the funded FY2027 capital-program headline.

CAPITAL IMPROVEMENT PLAN

Recreation Plat Fee Fund Capital Ledger

Supported by developer assessments collected in lieu of dedicating on-site recreational space as part of new residential development.

\$600,000

FY2027 TOTAL

100%

RECREATION PLAT FEE

1

PROJECT

TBD

BOARD-DIRECTED

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Recreation Plat Fee Fund	Recreation Plat Fee	100.0%	\$600,000
Total			\$600,000

FY2027 Project Ledger

Project	Fund · Revenue Source	Amount
Recreation Plat Fee Fund Project (Board-Directed, To Be Determined)	Recreation Plat Fee Fund · Recreation Plat Fee	\$600,000
Total		\$600,000

This fund's FY2027 allocation is reserved for a project the Board will direct during the fiscal year; no specific project had been identified when this final budget publication was prepared.

CAPITAL IMPROVEMENT PLAN

Sidewalk Fund Capital Ledger

Supported by assessments paid in lieu of constructing required sidewalks as part of new development.

\$300,000
FY2027 TOTAL

100%
SIDEWALK FEES

1
PROJECT

TBD
BOARD-DIRECTED

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Sidewalk Fund	Sidewalk Fees	100.0%	\$300,000
Total			\$300,000

FY2027 Project Ledger

Project	Fund · Revenue Source	Amount
Sidewalk Fund Project (Board-Directed, To Be Determined)	Sidewalk Fund · Sidewalk Fees	\$300,000
Total		\$300,000

This fund's FY2027 allocation is reserved for a project the Board will direct during the fiscal year; no specific project had been identified when this final budget publication was prepared.

CAPITAL BUDGET

Machinery, Vehicles, & Equipment Ledger

Budgeted machinery, vehicles, and equipment by department for FY2027, funded from ten revenue sources across six funds.

\$7,120,300

TOTAL FY2027 FUNDING

77

ITEMS, ALL DEPARTMENTS

16

DEPARTMENTS REPRESENTED

6

FUNDS

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
General Fund	Local Government 1/2 Cent Sales Tax	6.9%	\$493,000
General Fund	Beach Activity & Event Permits	2.1%	\$148,800
General Fund	Property Taxes	1.2%	\$85,000
General Fund	Planning Fees	0.8%	\$60,000
General Fund	Short-Term Rental Certificate Fee	0.7%	\$49,000
Mosquito Control Fund	Property Taxes	1.3%	\$91,000
Solid Waste Fund	Local Discretionary Sales Surtax	25.1%	\$1,790,000
Tourist Development Fund	Tourist Development Taxes	26.1%	\$1,859,500
Transportation Fund	State Fuel Taxes	35.1%	\$2,499,000
Transportation Fund	Local Option Fuel Tax	0.6%	\$45,000
Total			\$7,120,300

By Department

Department	Items	FY2027 Amount
Building Construction & Maintenance	7	\$316,000
Code Compliance	6	\$148,800
County Administration Offices	1	\$65,000
Eagle Springs Golf and Recreation Center	2	\$81,000
Emergency Management	2	\$25,000
Engineering Department	1	\$45,000
Environmental Resources	2	\$20,000
Extension Office	1	\$40,000
Human Resources	1	\$31,000
Mosquito Control	3	\$91,000
Planning	2	\$109,000
Public Works	17	\$2,499,000
Solid Waste	8	\$1,790,000
Tourism Administration	1	\$50,000
Beach Operations	19	\$1,302,500
Beach Tram	4	\$507,000
All Departments	77	\$7,120,300

Machinery, Vehicles, & Equipment Ledger (continued)

Itemized FY2027 requests follow the same department order as the overview ledger.

Building Construction & Maintenance — \$316,000

Item Description	Amount
Crew Cab Truck (Replacement) ×2	\$136,000
Van (Replacement) ×2	\$90,000
52" Lawn Mower (New) ×2	\$22,000
Crew Cab Truck — New Morrison Springs Attendant (New)	\$68,000

Code Compliance — \$148,800

Item Description	Amount
SUV (Replacement) ×2	\$72,000
UTV (New) ×4	\$76,800

County Administration Offices — \$65,000

Item Description	Amount
SUV (New)	\$65,000

Eagle Springs Golf and Recreation Center — \$81,000

Item Description	Amount
Reel Grinder (New)	\$68,000
Golf Lift (New)	\$13,000

Emergency Management — \$25,000

Item Description	Amount
UTV (Replacement)	\$15,000
Harris XL 200 Radio (New)	\$10,000

Engineering Department — \$45,000

Item Description	Amount
4x4 Crew Cab Truck (New)	\$45,000

Environmental Resources — \$20,000

Item Description	Amount
ATV Side-by-side (New)	\$17,500
ATV Trailer (New)	\$2,500

Extension Office — \$40,000

Item Description	Amount
4x4 Crew Cab Truck (Replacement)	\$40,000

Human Resources — \$31,000

Item Description	Amount
SUV (Replacement)	\$31,000

Mosquito Control — \$91,000

Item Description	Amount
4x4 Cab Truck (New)	\$55,000
ULV Spray Unit (New) ×2	\$36,000

Machinery, Vehicles, & Equipment Ledger (continued)

The remaining itemized FY2027 requests, in the same department order as the overview ledger. Tourism Administration, Beach Operations, and Beach Tram are funded by Tourist Development Taxes.

Planning — \$109,000

Item Description	Amount
SUV (Replacement)	\$60,000
Short-Term Rental SUV (New)	\$49,000

Solid Waste — \$1,790,000

Item Description	Amount
Compactor (New)	\$1,150,000
10,000 lb Lull & Attachments (New)	\$200,000
Service Truck & Tools (New)	\$200,000
Pickup Truck 4x4 (New) ×2	\$125,000
Mini-Skid Steer & Attachments (New)	\$60,000
Roll-off Dumpsters (New)	\$40,000
Gate Arm for Transfer Station (New)	\$15,000

Public Works — \$2,499,000

Item Description	Amount
21-Yard Dump Truck (New) ×5 — Districts 1–5	\$1,225,000
Mid-size Excavator (New) ×2	\$318,000
3/4 Ton Crew Cab Truck w/Utility Body (Replacement) ×3	\$195,000
Service Truck w/Lube Body (New)	\$195,000
Mid-size Excavator w/Mulching Head (New)	\$186,000
Flatbed Dump Truck (New)	\$165,000
1/2 Ton Pickup Crew Cab w/Fuel Transfer Tank (Replacement) ×2	\$116,000
75-80 hp Tractor w/Loader, Grapple, Forks (New)	\$85,000
1,000 Gal Water Tank w/Pump & Chemical Rack (New)	\$14,000

Tourism Administration — \$50,000

Item Description	Amount
SUV (Replacement) — BCC Repl. #8668	\$50,000

Requested but not included in the FY2027 budget: Environmental Resources' Vessel & Trailer, \$60,000 (Property Taxes) — shown on that department's own page in the Departments and Services chapter.

Beach Tram — \$507,000

Item Description	Amount
2027 Starcraft ADA Shuttle (Replacement) — BCC Repl. #10284	\$155,000
2027 Ford Ranger XLT 2WD Crew Cab (New)	\$42,000
2027 Starcraft ADA Shuttle (Replacement) — BCC Repl. #10289	\$155,000
2027 Starcraft ADA Shuttle (Replacement) — BCC Repl. #10287	\$155,000

Beach Operations — \$1,302,500

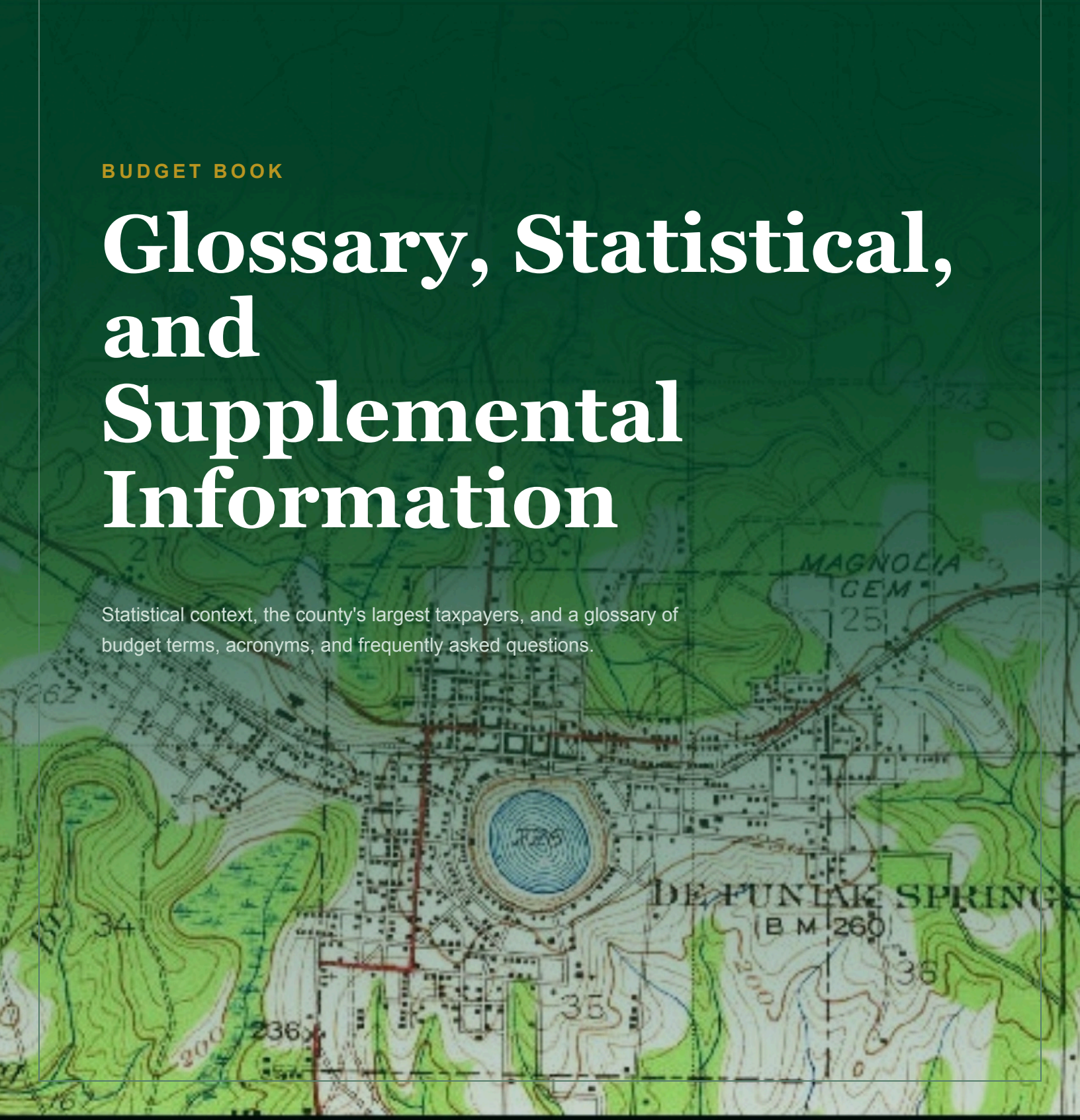
Item Description	Amount
18k Hunter 4-post Lift (Replacement)	\$50,000
Snap On Zeus Shop Diagnostic Tool (New)	\$18,000
Telehandler Lift (New)	\$150,000
Portable Change Message Board (Replacement) — BCC Repl. #8323	\$25,000
Portable Change Message Board (Replacement) — BCC Repl. #8637	\$25,000
Turo Dingo Lift Landscape (New)	\$70,000
20' Trailer (Replacement) — BCC Repl. #4369	\$9,000
16' Utility Trailer (Replacement) — BCC Repl. #3963	\$5,000
14k Tilt Trailer (Replacement) — BCC Repl. #8880	\$12,000
Ford Transit Van, Additional Staff (New)	\$70,000
Bronco Sport/Ranger, Administration (New)	\$35,000
Trash Compactor (New)	\$100,000
F250 Super Cab 4x4, New Specialist Position (New)	\$78,000
F250 Super Cab 4x4, New Specialist Position (New)	\$78,000
F250 Super Cab 4x4, Service Electrician Helper (New)	\$101,000
F250 Super Cab 4x4, New Landscape Tech (New)	\$101,000
F250 Super Cab 4x4 (Replacement) — BCC Repl. #8635	\$101,000
F150 Super Cab 4x4 (Replacement) — BCC Repl. #9043	\$74,500
Truck Wash System (New)	\$200,000

DEPARTMENT OF THE INTERIOR
GEOLOGICAL SURVEY
(Glen Dale)

BUDGET BOOK

Glossary, Statistical, and Supplemental Information

Statistical context, the county's largest taxpayers, and a glossary of budget terms, acronyms, and frequently asked questions.



REFERENCE

Glossary, Acronyms & FAQ

Review common questions about Walton County’s budget process, revenues, taxes, and capital improvement planning, followed by a glossary of budget terminology used throughout this document.

Need Help Understanding the Budget?

Contact the Walton County Office of Management and Budget for assistance with the annual budget, capital improvement plan, financial reports, or budget terminology.

(850) 892-8470
budget@mywaltonfl.gov

What is the purpose of the County budget?

The budget is an annual financial plan for Walton County. It specifies the level of services to be provided in the coming year as set by the Board of County Commissioners.

How and when is the budget prepared?

Florida law requires an annual budget, including all such funds as required by law, to be prepared, approved, and adopted for each fiscal year. The budget process must be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes. For Walton County, this process begins in February and ends in September with the legal adoption of the budget.

Where does the County obtain its revenues?

Walton County receives revenues from local, state, and federal taxes, fees, licenses, grants, and payments for services.

How is the money used?

County funds are used to pay for salaries, operating expenses, equipment, supplies, capital improvements, debt service, general government services, public safety, transportation infrastructure, cultural and recreational activities, economic development, solid waste collection, and other services specified in the County budget.

What is a mill of tax?

One mill is equal to \$1.00 for each \$1,000 of assessed property value. At the FY 2027 final countywide operating millage rate of 3.2500, a \$250,000 single-family home with a \$50,000 homestead exemption would generate \$650 in County operating property tax. Individual bills vary and include other taxing authorities.

What is property tax?

Property tax is a tax based on taxable property value. When the County adopts its annual budget, it determines the tax rate that must be applied to property to generate the necessary property tax revenue.

What is the difference between ad valorem tax and property tax?

There is no difference between ad valorem tax and property tax. They are different names for the same tax.

Why is the County collecting more property taxes if the millage rate is constant?

Property tax collections can increase even when the millage rate remains constant if taxable property values within the County increase. Taxable value is determined by subtracting all exemptions from assessed value as established by the Property Appraiser.

Frequently Asked Questions (continued)

What is an operating budget?

An operating budget is an annual financial plan for recurring expenditures such as salaries, utilities, supplies, contractual services, and other ongoing costs.

What is a capital improvement budget?

A capital improvement budget is a long-range plan for the construction, purchase, repair, or replacement of physical assets such as buildings, streets, parks, drainage systems, and other infrastructure.

How is the Capital Improvement Program funded?

The County's capital projects are typically funded through current revenues, grants, debt financing, or a combination of funding sources.

What is a budget appropriation?

A budget appropriation is a specific amount of money that has been approved for use in a particular manner by the Board of County Commissioners.

What is the difference between recurring and non-recurring revenues?

Recurring revenue is income from sources that continue from year to year, where a similar amount can be expected annually. Property taxes and franchise fees are examples of recurring revenue. Non-recurring revenues are limited, temporary, or variable, such as surplus land sales or one-time grants.

REFERENCE

Glossary of Budget Terms

Definitions of terms and acronyms used throughout Walton County's budget document.

Account

A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund.

Accrual Basis

In accrual-basis accounting, income is realized in the accounting period in which it is earned, regardless of when the cash from these revenues is received. Expenses are recorded as they are owed, instead of when they are paid. In these funds depreciation expense is budgeted and expenditures for capital outlays are not included in budget totals.

ACFR

Annual Comprehensive Financial Report

Ad Valorem Taxes

A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Adjusted Final Millage

Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight, and the adjusted millage sometimes does not change from the levy set by the taxing authority.

Adopted Budget

The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.

Agency Funds

Funds in which the assets equal the liabilities and do not involve measurement of results in operations.

Aggregate Millage Rate

A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body (Board of County Commissioners for County Government) by the taxable value of the county or municipality. Expresses an average tax rate.

Amendment

A change to an adopted budget, which may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.

Appropriation

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to time when it is expended.

Assessed Valuation

A valuation established for real estate or specific personal property by a government as a basis for levying taxes. Assessed valuation is required to approach 100% of market value in Florida. Real property is appraised as to assessed valuation at time of construction or major remodeling and all property is reappraised as to assessed valuation every two years.

Assets

Physical items or rights that have value and are owned by the reporting entity.

Balanced Budget

As defined in Chapter 192.01 (2)(b), Florida Statutes, a budget where the total of estimated receipts including balances brought forward (revenues), shall equal the total of the appropriations and reserves (expenses).

BCC

Board of County Commissioners

Board of County Commissioners

The governing body of Walton County composed of five persons elected countywide.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures. The budget plan is identified as to the period for which it will be effective and if it is a proposed budget or has been approved and adopted by the Board of County Commissioners and/or management, but only within the limitations specified by state statutes and/or administrative rules and regulations.

Budget Adjustment

A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.

Budget Document

The official written statement of the annual fiscal year financial plan for the County as presented by the County Administrator.

Glossary of Budget Terms (continued)

Budget Hearing

The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message

A brief written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Expenditures

Funds used by Walton County to acquire, upgrade, and maintain physical assets such as property, buildings, or equipment. These expenditures are typically for assets with a useful life longer than one year and are considered investments in Walton County's infrastructure and operations.

Capital Improvements

Physical assets, constructed or purchased, that have a minimum useful life of five years. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.

Capital Outlay

Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project

A project to acquire or improve an asset with an anticipated life exceeding one year and includes land acquisition, construction, repair or structural improvement of a facility, engineering and design for a facility, and acquisition or repair of equipment. Detailed information for a capital improvement is to include the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Projects Funds

Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds).

Cash Basis

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CIP

Capital Improvement Program

Constitutional Officers

Elected County government officials other than members of the Board of County Commissioners. The Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector are Constitutional Officers, so called because their positions are authorized in the State Constitution.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

County Administrator

The Chief Executive Officer of the County appointed by the Board of County Commissioners.

Debt Service

Payments of principal and interest to bondholders. Generally, annual debt service for a bond issue is comprised of two payments each year. One payment on the bond anniversary date will be equal to the annual principal payment and six months of accumulated interest and the other payment will be 180 days later and be equal to six months of accumulated interest.

Department

An organizational unit of the County responsible for carrying out a major governmental function.

Dependent Special District

A special district whose governing body and budget are established by the Board of County Commissioners.

Depreciation

The periodic expiration of an asset's useful life.

Distinguished Budget Presentation Awards

A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Division

A basic organizational unit of the County, which is functionally unique in its service delivery.

Employee (or Fringe) Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance

The commitment of appropriated funds to purchase an item or service.

Glossary of Budget Terms (continued)

Exemption

Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions of homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Additionally, in 2008, Amendment I was passed which stated that homestead residents would receive an additional \$25,000 exemption on property values exceeding \$50,000. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people who meet certain income criteria.

Expenditures

Decreases in net financial resources. Expenditures include operating expenses, capital outlays and debt service payments, which require current or future use of current assets.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a specific period regardless of the timing of related expenditures.

FBIP

Florida Boating Improvement Program

Fiduciary Funds

Funds that account for assets belonging to others, such as performance bonds and escrows, which are under county control. Agency and expendable trust funds are accounted for like governmental funds.

Final Millage

The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year

A 12-month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. In Florida, the fiscal year for all local governments extends from October 1 to September 30.

Fixed Assets

Assets of a long-term character such as land, buildings, improvements other than buildings, machinery, equipment and furniture whose cost is in excess of a specific amount and whose life expectancy is in excess of one year. Such assets are entered into a computer program, which controls the location and value of each item until it loses its usefulness, and is traded on a replacement asset or is otherwise disposed of.

Functions

Expenditure classification according to the principal purpose for which the expenditures were made. The Florida Uniform Accounting System specifies the functions to be identified such as: general government service, public safety, physical environment, etc.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations of that fund.

Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental funds and trust funds.

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are National Committee on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

GASB

Governmental Accounting Standards Board- nonprofit organization responsible for establishing and improving accounting and financial reporting standards for governmental units.

Glossary of Budget Terms (continued)

General Fund

The main operating fund for Walton County, which is used to account for all financial resources, except those required to be accounted for in another fund. The majority of funding is from ad valorem taxes. The collection and disbursement of monies to the constitutional officers is accounted for in this fund.

GIS

Geographic Information System-Technology to acquire, convert, integrate, maintain, document, analyze, coordinate and distribute geographic information for a variety of County needs.

Goal

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grants

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Homestead Exemption

Refer to definition for exempt, exemption, non-exempt.

HUD

Department of Housing and Urban Development

Impact Fees

Fees charged to land developers at the time of development for the cost of construction of facilities to serve the development site (roads, parks, etc.).

Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers

Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds

Funds such as Fleet Management and Health Insurance which are services provided to other departments of the county on a cost reimbursement basis.

Legally Adopted Budget

The total of the budgets of each County fund including budgeted transactions between funds. Approved by the Board of County Commissioners in conformance with Florida State Statutes Chapters 200.65 and 129.

Levy

To impose taxes, special assessments, or service charges; or, another term used for millage rate.

Line Item Budget

A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

Major Funds

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Mandate

Any responsibility, action or procedure that is imposed by one sphere of government on another through legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage Rate

A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values.

Glossary of Budget Terms (continued)

Modified Accrual Basis

The basis of accounting adopted for a governmental fund; as appropriate for fund type, should be used in measuring financial positions and operating results. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statement; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

MSBU

Municipal Services Benefit District - A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a special assessment is imposed to defray part or all of the cost of providing that benefit.

Net Budget

The legally adopted budget less all interfund transactions. These amounts in the budget represent transfers and interfund reimbursements, which appear in both fund budgets and therefore inflate the budget total. By subtracting these amounts from the legally adopted budget, the net budget reflects the current position of the operating costs of the county.

Non-Major Fund

Funds that are not considered Major and can be reported in the aggregate as defined by GASB 34 Requirements.

Object Code

An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Objective

A defined method to accomplish an established goal.

Operating Expenditures

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as personal services or capital outlays.

Operating Transfers

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund, other than payments in lieu of taxes, to finance General Fund expenditures.

Performance Measure

Specific qualitative and/or quantitative measures of work performed as an objective of a department.

Personal Property

Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under state law.

Personnel

Authorized Positions - Number of positions authorized for a department/division. They may be full-time or part-time positions that are filled all year long rather than only seasonal or temporary positions.

Property Appraiser

The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Proprietary Funds

Enterprise Funds or Internal Service Funds in which operating revenues result from exchange transactions associated with the principal activity of the fund.

Purpose

A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

RBA/NBA

Acronyms for Regional Beach Access and Neighborhood Beach Access. RBA refers to large, public beach access points with parking, restrooms, and amenities, serving the wider region. NBA refers to smaller, more localized access points serving specific neighborhoods with limited facilities, provided and maintained by Walton County.

Real Property

Land and the buildings and other structures attached to it that are taxable under state law.

Reserve for Contingencies

An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Glossary of Budget Terms (continued)

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds

Debt, which is secured only by specific identified revenues. Revenue bonds are explicitly not secured by the full faith and credit of the government. If bondholders are not repaid, they have a legal claim only against the revenues used to secure the debt.

Rolled Back Rate

The millage rate which would generate the same ad valorem tax revenue as was generated the previous year, excluding changes in taxable valuation resulting from new construction, annexation, or de-annexation. If the proposed aggregate millage rate exceeds the aggregate rolled-back rate, then by law the advertisement for the public hearings to adopt the millage and budget must contain a prominent notice of the tax increase. The advertisement must state the percentage by which the rolled-back rate is exceeded as the percentage of the proposed tax increase. The rolled-back rate is used in the same manner for individual millage levies.

Sales Tax

Taxes imposed upon the sale of designated goods, rentals, leases and specific services as part of the sale (Section 212.054 F.S.). These taxes are collected and retained by the State with the exception of the Local Government Half-Cent Sales Tax Program (effective July 1, 1988) which returns to the cities and counties almost all the funds collected for that portion of the tax on the basis of specific formulas. In Florida, local governments may use the half-cent sales tax for any lawful purpose. The Local Option Sales Tax program is a county levied tax, which allows counties to levy for a period up to 15 years, a one-cent discretionary surcharge on all transactions subject to taxation under Florida.

Service Level

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

SHIP

State Housing Initiatives Partnership

Special Assessments

Collections resulting from compulsory levies against certain properties to defray all or part of the cost of specific improvements or services presumed to be of general benefit to the public and of special benefit to the assessed property.

Special Revenue Fund

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

State Shared Revenues

Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: Intangible Personal Property Taxes, Insurance Agents County Licenses, Mobile Home Licenses, Alcoholic Beverage Licenses and Local Government Half-Cent Sales Tax.

Statute

A written law enacted by a duly organized and constituted legislative body.

Tax Rate

The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousands of taxable value.

Taxable Valuation

The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned and non-profit owned property.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charge for services rendered only to those paying such charges as, for example, wastewater service charges.

Tourist Development Tax

The local government Tourist Development Tax was established by Florida Statute 125.0104 in 1977 to provide counties with an option to raise additional revenue for tourism related projects or activities.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

TRIM

Truth in Millage. (See below).

Glossary of Budget Terms (continued)

Truth In Millage Law

Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intention of the various taxing authorities.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area

That portion of the County, which is not within the boundaries of any municipality.

VA

Veteran’s Administration

OUR COUNTY

Statistical & Supplemental Information

The following data, provided by the U.S. Census Bureau, offers a statistical profile of Walton County's population and economy, supplementing the financial information presented throughout this budget document.

Age and Sex

75,305

POPULATION, +36.8% SINCE 2010

44.4

MEDIAN AGE

Walton County's population grew 36.8% since 2010, reaching 75,305 residents with a median age of 44.4 — older than Florida's 42.4, reflecting the county's appeal as a retirement and vacation destination. Veterans make up 11.9% of residents, compared to 7.9% statewide.

Income and Earnings

\$74,832

MEDIAN HOUSEHOLD INCOME

\$101,823

MARRIED-COUPLE FAMILY INCOME

Walton County's median household income of \$74,832 is above Florida's state median of \$67,917. Families report a median income of \$91,969, with married-couple families earning \$101,823 on average.

Educational Attainment

33.1%

BACHELOR'S DEGREE OR HIGHER

75.3%

ENROLLED STUDENTS, K-12

Among residents 25 and older, 33.1% hold a bachelor's degree or higher — just above Florida's 32.3% average. Three-quarters of enrolled students attend kindergarten through 12th grade.

Class of Worker

74%

PRIVATE-SECTOR EMPLOYMENT

12%

GOVERNMENT EMPLOYMENT

Nearly three-quarters of Walton County workers are employed by private companies. The remainder are self-employed, work for nonprofits, or are employed by local, state, or federal government.

Housing

77.7%

HOMEOWNERSHIP RATE

\$1,463

MEDIAN GROSS RENT

77.7% of Walton County households own their home, well above Florida's 66.9% rate. Of the county's 56,744 housing units, 31,491 are occupied. Nearly a quarter are valued between \$300,000 and \$499,999.

Industry

15.9%

PROFESSIONAL & SCIENTIFIC SERVICES

12.8%

ARTS, ENTERTAINMENT & HOSPITALITY

Walton County's economy spans professional services, tourism, and construction. Professional, scientific, and management services form the largest single employment sector, followed by education, health care, and hospitality.

Source: U.S. Census Bureau, ACS 5-Year Estimates. Data current as of August 2026.

OUR COUNTY

Principal Property Tax Payers

The table below lists the top taxpayers in Walton County, highlighting their assessed property values and contributions to the total net assessed value. Collectively, these ten taxpayers account for 2.01% of the County's total net assessed value — a reminder that Walton County's tax base is broad, not concentrated in a handful of major property owners.

TAXPAYER	ASSESSED VALUE	% OF TOTAL NET ASSESSED VALUE
FL Power and Light	\$167,818,558	0.36%
EBSCO Gulf Coast Development	\$166,886,571	0.36%
Choctawhatchee Electric Cooperative	\$158,087,812	0.34%
San Destin Hilton, LTD	\$88,281,993	0.19%
San Destin Hotel LLC	\$79,623,812	0.17%
HC Ariza Owner LLC	\$60,661,400	0.13%
15 Blue Cover Drive Partners LLC	\$59,389,315	0.13%
Sandestin Investments LLC	\$51,546,748	0.11%
Origins Crossings LLC	\$50,345,789	0.11%
SJRBH LLC	\$49,752,395	0.11%
Total	\$932,394,393	2.01%

Source: Walton County Property Appraiser.

Walton County Fiscal Year 2027

FINAL BUDGET

A transparent financial plan for public services,
infrastructure, and the future of Walton County.