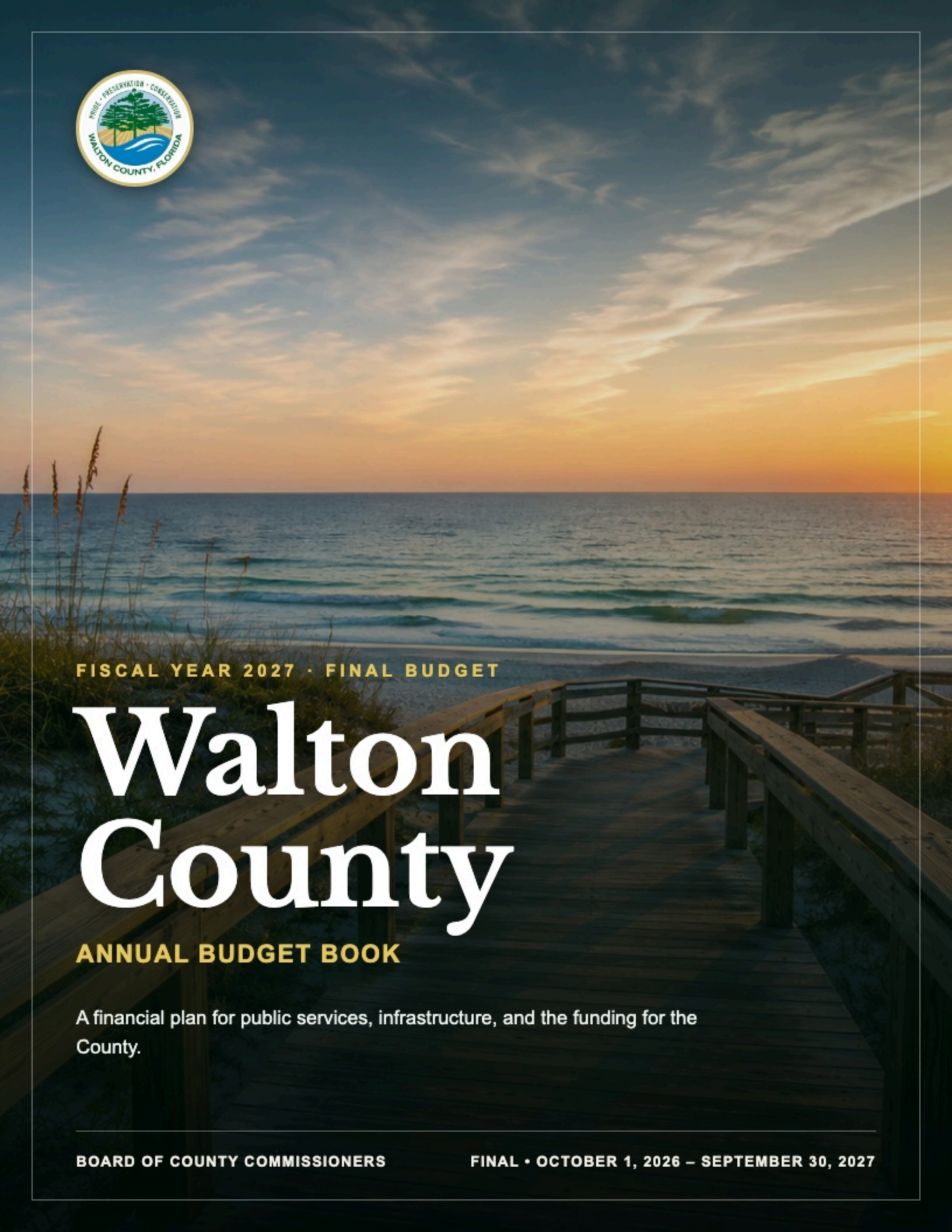


FISCAL YEAR 2027 · FINAL BUDGET

Walton County

ANNUAL BUDGET BOOK

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

BOARD OF COUNTY COMMISSIONERS

FINAL • OCTOBER 1, 2026 – SEPTEMBER 30, 2027

INTRODUCTION AND BUDGET OVERVIEW

Distinguished Budget Presentation Award

Two-Time RECIPIENT | FY 2027 FINAL BUDGET

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 FY 2027 Final Budget is prepared according to 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 Section 129.03(3), Florida Statutes, I am pleased to transmit Walton County's final budget for Fiscal Year 2027. The adopted plan totals $345.2 million. It maintains current services while funding public safety, infrastructure, and the staffing a growing county needs.

The Board shaped this budget most directly at the tentative hearing, where it reduced the proposed countywide operating millage from 3.4347 to 3.2500 mills. That change lowers estimated property tax revenue by about $8.6 million. Rather than reduce services to absorb it, the Board kept the expenditure plan as proposed and balanced the difference with $8,047,270 of General Fund balance. Because that draws on accumulated reserves rather than new recurring revenue, the County will need to watch reserve levels and future recurring costs closely.

Within that framework, the final budget makes four principal commitments:

- **Services:** maintain current service levels and fully fund the Sheriff, the other Constitutional Officers, and statutory obligations.
- **Capital:** invest $43.8 million in funded capital projects, including roads, drainage, facilities, and other public assets.
- **Staffing:** add a net 15 positions where workload requires it, fund a 3% cost-of-living adjustment, and increase the Self-Insurance Fund balance to meet the required 60-day claims reserve.
- **Reserves:** fund $50.3 million of the General Fund's $51.7 million target and the Tourist Development Fund's full $137.7 million target.

The pages that follow detail the revenue assumptions, reserve effects, staffing changes, capital projects, and performance measures behind these commitments.

BY THE NUMBERS

$345.2M p. 21
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$149.0M p. 56
CONSTITUTIONAL OFFICERS BUDGETS

$51.1M p. 117
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$9.0M p. 65
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DISCRETIONARY SALES SURTAX

$16.8M p. 29
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$76.5M p. 29
ALL OTHER REVENUES

MILLAGE AND POSITIONS

3.2500 p. 33
COUNTY MILLAGE RATE

665 p. 113
BOARD DEPARTMENT POSITIONS +12

848 p. 113
CONSTITUTIONAL OFFICERS AND COURT POSITION +3

Budget Summary

The Board has adopted a $345.2 million FY 2027 final budget, an increase of $17.3 million, or 5.3%, over the FY 2026 final budget of $327.9 million. The County operating millage rate is reduced to 3.2500 mills, following rates of 3.6000 in FY 2024, 3.5750 in FY 2025, and 3.5190 in FY 2026. Property taxes remain the County's largest revenue source at $153.0 million. Public Safety remains the largest expenditure function at $126.6 million, reflecting the Sheriff's Office budget and the County's own public-safety operations.

Fund Highlights

General Fund
$81.2M −2.7%

Transportation Fund
$30.7M +15.3%

Sheriff (Fine & Forfeiture) Fund
$114.1M 0.0%

Tourist Development Fund
$59.0M +14.5%

Solid Waste Fund
$23.1M +4.6%

Capital Projects Fund
$27.6M +35.8%

Investing in Our Workforce

The budget includes 1,513 positions, a net increase of 15: 665 Board department positions (up 12) and 848 positions assigned to constitutional officers and the County-funded court position (up 3). Countywide, 1,506 positions are full-time and 7 are part-time. The largest Board department change is in Tourism Beach Operations (up 13), supporting continued Beach Operations and Beach Tram service. The added positions support existing services.

Continuity, Capital Investment and Preparedness

Service continuity. The FY 2027 budget maintains current core services while investing in infrastructure and preserving financial flexibility.

Capital investment. The funded FY 2027 capital program totals $43.8 million. Grant-dependent projects, the Sheriff/Fine and Forfeiture Fund project, and previously funded tourism projects are listed separately in the project inventory.

Financial preparedness. Florida voters are scheduled to consider Amendment 3 in November 2026, which could change the County's taxable property base. The adopted budget uses current law. The County will continue to 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
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INTRODUCTION AND BUDGET OVERVIEW

Reader's Guide to the FY 2027 Budget

This book is organized in ten sections. Each opens with a photo divider and its own Reader's Guide, which lists its pages in reading order. For the whole budget on one page, start with the Budget in Brief; then turn to the section that answers your question.

01 · P. 9–18
Introduction and Our County
The county, its government, and the priorities the budget responds to.

02 · P. 19–45
Financial Overview
The whole budget on one page, then the revenue, spending, fund, debt, and reserve schedules.

03 · P. 46–53
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How the budget was built, how the public took part, and the policies that guide it.

04 · P. 54–62
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05 · P. 63–67
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Courts, health, fire, and other entities the County funds.

06 · P. 68–74
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What residents receive, grouped into four service areas.

07 · P. 75–109
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A profile of each Board department and office.

08 · P. 110–114
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Positions, personnel cost, and the employee health plan.

09 · P. 115–129
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10 · P. 130–141
Glossary, Statistical, and Supplemental Information
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THE BIG PICTURE

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Where does the money come from?	Revenue Ledger	**29**
How is my property tax dollar divided?	Property Tax Allocation Ledger	**33**
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THE DETAIL

What does each constitutional officer receive?	Constitutional Officers and Board Office Ledger	**56**
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Which projects are being built?	Capital Improvement Plan	**117**
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Start with the message
The Transmittal Letter (page 3) summarizes the Board's decisions, the budget's principal commitments, and the figures that matter most.

Follow the money in order
Revenue is recorded by source, placed in funds, and spent on services and capital. The Financial Overview follows that same order.

BUDGET BOOK

Our County

A look at Walton County's people, geography, and governance — the organizational structure, strategic priorities, and community context behind the FY 2027 budget.



INTRODUCTION AND OUR COUNTY

Reader's Guide

This section introduces Walton County and its government, then sets out the priorities and challenges the FY 2027 budget responds to.

START · P. 11–13
Meet the county
Overview of Walton County, Discover Walton County, Board of County Commissioners

THEN · P. 14–15
How the County is organized
Organizational Structure, Strategic Initiatives

FINISH · P. 16–18
What the budget responds to
Community Priorities, Organizational Challenges, Budget Response

What each page answers

MEET THE COUNTY

Overview of Walton County	Geography, history, and growth	**11**
Discover Walton County	The communities and culture that shape County services	**12**
Board of County Commissioners	The five district commissioners	**13**

HOW THE COUNTY IS ORGANIZED

Organizational Structure	How residents, the Board, and departments connect	**14**
Strategic Initiatives	The County's mission, vision, and core values	**15**

WHAT THE BUDGET RESPONDS TO

Community Priorities	The six strategic priority areas for FY 2027–FY 2032	**16**
Organizational Challenges	The pressures the County faces	**17**
Budget Response	How the budget answers each challenge	**18**

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.

90,547	44.4	77.7%	$74,832
POPULATION · BEBR, APR. 1, 2025	MEDIAN AGE · 2018–2022 ACS	HOMEOWNERSHIP · 2018–2022 ACS	MEDIAN HOUSEHOLD INCOME · 2022 ACS

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.

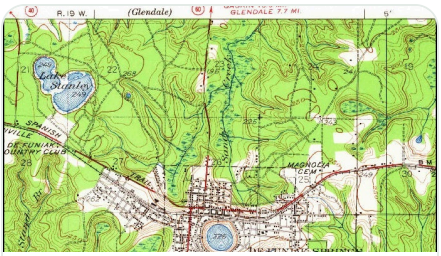
This balance of rivers, inland communities, and Gulf shoreline has long shaped how Walton County tells its story:

> *"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.

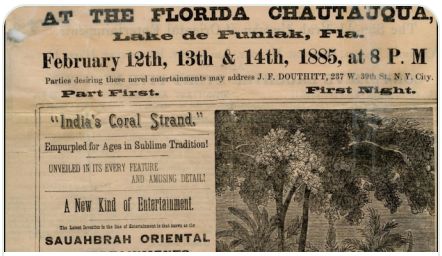
LANDSCAPE



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

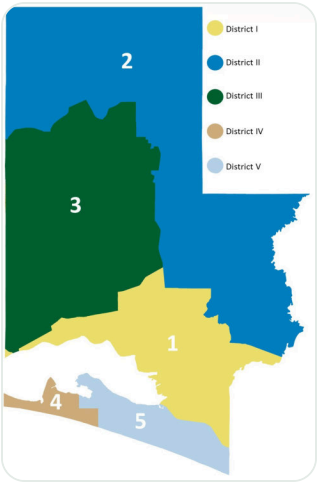
SCAN TO WATCH

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
Brian McBroom



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

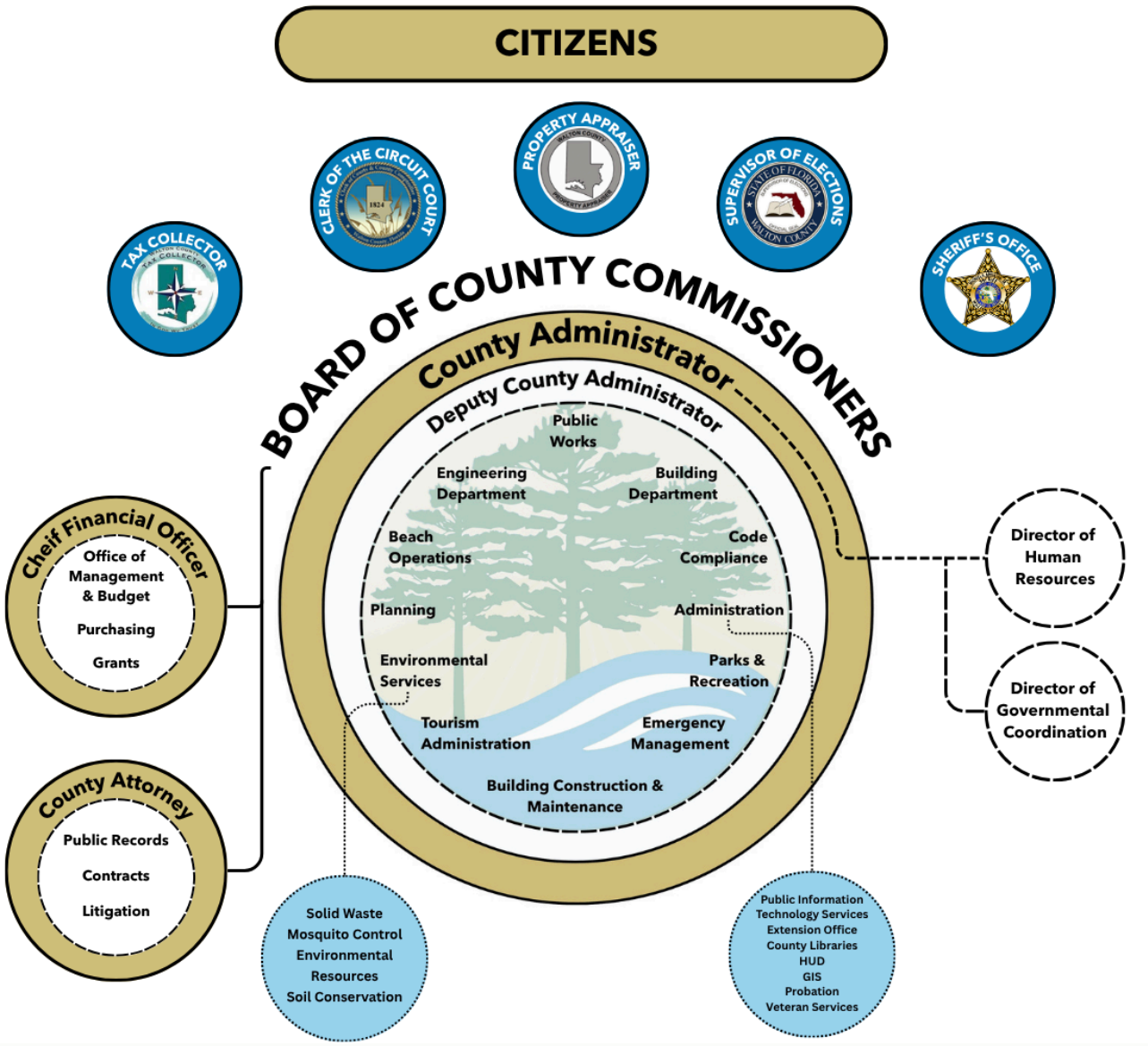
Walton County Bicentennial

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 FY 2027, 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, FY 2027–FY 2032

01	PRIORITY AREA **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.
02	PRIORITY AREA **Planned Growth and Infrastructure**	Guide long-term development through strategic planning for public facilities, infrastructure expansion, transportation improvements, and responsible growth.
03	PRIORITY AREA **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.
04	PRIORITY AREA **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.
05	PRIORITY AREA **Government and Operational Performance**	Deliver efficient, transparent, and accountable governance through strong leadership, fiscal stewardship, innovative technology, and effective public communication.
06	PRIORITY AREA **Quality of Life**	Strengthen community wellbeing through civic engagement, expanded public access to Gulf, bay, and river waterways, and partnerships that support attainable workforce housing.

The priority areas and supporting direction are drawn from the Walton County Strategic Plan 2027–2032.

OUR COUNTY

Organizational Challenges

The County must respond to growing service demand while protecting financial flexibility, coordinating major projects, and maintaining emergency readiness. Each numbered challenge below is matched by a funded response on the next page.

How the challenges were identified

The County used the Strategic Plan 2027–2032 process, online surveys and public workshops, FY 2027 budget workshops, departmental workload and staffing analysis, capital-condition needs, and the multi-year financial forecast. The review considered both the FY 2027 budget period and the longer strategic and capital horizon through FY 2032.

Who is most affected

Impacts are not uniform. Coastal communities, visitors, and seasonal workers face peak mobility and access pressures; renters, lower-income households, and the essential workforce face housing constraints. Delivery also depends on coordination with municipalities, state and federal agencies, nonprofit partners, and other service providers.

What Is Creating Pressure

01 COMMUNITY CHALLENGE
Growth, mobility, and aging assets

Population grew 20.2% from 2020 to the April 2025 BEBR estimate, while development and visitation add demand to roads, drainage, facilities, parks, public-safety infrastructure, and coastal access.

02 COMMUNITY CHALLENGE
Seasonal demand and coastal stewardship

Approximately 4.5 million annual visitors intensify peak-season transportation, lifeguard, tram, beach-access, maintenance, and natural-resource demands.

03 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.

04 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.

05 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.

06 ORGANIZATIONAL CHALLENGE
Emergency readiness and financial flexibility

The FY 2025 ACFR reports $58.4 million of unassigned General Fund balance. The County's reserve targets hold six months of personnel and operating costs, next year's debt payment, and storm-recovery costs, and the planned use of fund balance draws on that cushion.

Continued: Budget Response, page 18 →

OUR COUNTY

Budget Response

The FY 2027 budget answers each numbered challenge on page 17 with a funded action, an expected result, and a scheduled review.

How the Budget Responds

		ACTION	EXPECTED RESULT	BUDGET COMMITMENT / REVIEW
01	COMMUNITY CHALLENGE **Growth, mobility, and aging assets** MITIGATE / RENEW CAPACITY	Fund the FY 2027 capital program and maintain road, drainage, facility, vehicle, and equipment work.	Advance funded projects; Public Works targets 1,049 road miles maintained or improved and 23 capital projects completed.	**$43.8M funded capital** REVIEW Project milestones and year-end measures
02	COMMUNITY CHALLENGE **Seasonal demand and coastal stewardship** MITIGATE / EXPAND CAPACITY	Maintain Beach Operations, Beach Tram, lifeguard readiness, access facilities, and eligible coastal investment.	Clean 66 beach and bay facilities daily, complete 6,000 work orders, and transport 250,000 tram passengers.	**+13 Beach Operations FTE** REVIEW Peak-season monitoring and FY 2027 year end
03	COMMUNITY CHALLENGE **Housing affordability and access** MITIGATE / MAINTAIN ACCESS	Continue HUD rental-assistance and Housing Choice Voucher administration.	Serve about 300 families and achieve 75% utilization of available housing vouchers.	**$3.1M program budget** REVIEW Program reporting throughout FY 2027
04	ORGANIZATIONAL CHALLENGE **Capacity, asset delivery, and coordination** MAINTAIN / TARGETED ADJUSTMENT	Maintain major core services while making targeted staffing changes tied to workload and service need.	No major core service expansion or reduction; department targets show whether planned service levels are sustained.	**+15 net countywide FTE** REVIEW Budget monitoring and annual personnel review
05	ORGANIZATIONAL CHALLENGE **Revenue uncertainty and recurring cost** MONITOR / LIMIT RECURRING COST	Assume no specific Amendment 3 reduction, limit new recurring commitments, and update forecasts as facts change.	Material revenue changes are reported and carried into the FY 2028 forecast.	**3.2500 mills; $8.0M General Fund balance planned** REVIEW FY 2027 monitoring and FY 2028 forecast update
06	ORGANIZATIONAL CHALLENGE **Emergency readiness and financial flexibility** MONITOR / PRESERVE FLEXIBILITY	Fund debt service and storm recovery first, then hold the remaining balance for personnel and operating costs.	Hold $50.3M toward the General Fund's $51.7M reserve target and fully fund the Tourist Development Fund's $137.7M target.	**$50.3M of $51.7M General Fund target; $137.7M tourism target** REVIEW FY 2027 monitoring and year-end close

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.

BUDGET BOOK

Financial Overview

The County's final financial plan at a glance, followed by the year-over-year changes, revenue and expenditure portfolios, property-tax allocation, fund schedules, transfers, debt, and long-term outlook behind it.



FINANCIAL OVERVIEW

Reader's Guide

This section moves from the big picture to the detail. Start with the one-page summary, then follow the schedules in order. Each one answers a different question, so read them together rather than treating any single total as the whole budget.

START · P. 21–22
Start with the big picture
Budget in Brief, How the Budget Works

THEN · P. 23–25
See the whole budget
Consolidated Budget Ledger, Budget Change Summary

THEN · P. 27–35
Follow the money in
Revenue Portfolio, Revenue Strategy, Revenue Ledger, Property Tax Allocation Ledger, Florida Amendment 3 Risk

THEN · P. 36–41
Follow the money out
Expenditure Ledger, Fund Financial Ledger, Interfund Transfer Ledger

FINISH · P. 42–44
Look ahead
Debt Ledger, Reserve Position, Long-Term Outlook

What each schedule answers

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How the Budget Works	How revenue moves through funds to services, and why gross fund totals exceed the net budget	22
SEE THE WHOLE BUDGET		
Consolidated Budget Ledger	Every fund's sources and uses side by side	23
Budget Change Summary	What changed from FY 2026 and why	25
FOLLOW THE MONEY IN		
Revenue Portfolio	The mix of revenue sources and how dependable each is	27
Revenue Strategy	How FY 2027 resources were estimated	28
Revenue Ledger	Every revenue line by fund	29
Property Tax Allocation Ledger	How each property tax dollar is divided	33
Florida Amendment 3 Risk	Exposure to a possible property tax change	35
FOLLOW THE MONEY OUT		
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Fund Financial Ledger	Each fund's opening balance, sources, uses, and ending balance	39
Interfund Transfer Ledger	Which funds pay which, so nothing is counted twice	41
LOOK AHEAD		
Debt Ledger	Outstanding debt and this year's payments	42
Reserve Position	Six-month reserve targets for the General Fund and tourism	43
Long-Term Outlook	The multi-year forecast and recurring-cost pressure	44

What can and cannot be combined

Can be compared

Current-year revenue plus fund balance brought forward can be compared with the net expenditure budget. Department and program totals can be traced to their supporting fund schedules.

Should not be added together

Gross fund budgets should not be added to the net budget. Restricted tourism, transportation, solid-waste, grant, or assessment balances cannot be treated as generally available cash.

FINANCIAL OVERVIEW

Budget in Brief

Walton County's FY 2027 final budget maintains core services while lowering the County operating millage to 3.2500, investing $43.8 million in funded capital improvements, and adding targeted workforce capacity. The $345.2 million plan prioritizes public safety, infrastructure, and dependable service in a growing community while preserving long-term financial preparedness.

EXPLORE THE BUDGET ONLINE

$345.2M	3.2500	665	848
NET EXPENDITURE BUDGET	COUNTY MILLAGE RATE	BOARD DEPARTMENT FTE	CONSTITUTIONAL OFFICERS AND COURT POSITION

Where the Money Comes From

$1.00 Every County budget funding dollar, allocated by source

Property Taxes	$153.0M	44¢ of every $1
Tourist Development Taxes	$59.0M	17¢ of every $1
Discretionary Sales Surtax	$40.0M	12¢ of every $1
Local Government 1/2 Cent Sales Tax	$16.8M	5¢ of every $1
Interest & Investment Earnings	$5.3M	2¢ of every $1
Indirect Administrative Fees	$4.1M	1¢ of every $1
Local Option Fuel Tax	$4.0M	1¢ of every $1
State Revenue Share Proceeds	$3.7M	1¢ of every $1
Housing Prisoners Revenue	$3.5M	1¢ of every $1
Federal Grant - Housing and Urban Development (HUD)	$3.1M	1¢ of every $1
Ambulance Fees	$3.0M	1¢ of every $1
All Other Sources	$49.8M	14¢ of every $1

Displayed cents use the largest-remainder rounding method so the shown amounts add to exactly $1.00.

Where the Money Goes

$1.00 Every County budget dollar, allocated by service area

Sheriff's Office	$114.1M	33¢ of every $1
Other Officers & Board Office	$33.2M	10¢ of every $1
Funded Capital Program	$43.8M	13¢ of every $1
Tourism Administration	$29.7M	9¢ of every $1
Environmental Services	$23.5M	7¢ of every $1
Public Works	$20.8M	6¢ of every $1
Beach Operations	$16.1M	5¢ of every $1
County Administration Offices	$10.9M	3¢ of every $1
Building Construction & Maintenance	$8.6M	2¢ of every $1
Planning	$6.8M	2¢ of every $1
Code Compliance	$4.8M	1¢ of every $1
All Other Departments & Agencies	$32.8M	9¢ of every $1

Displayed cents use the largest-remainder rounding method so the shown amounts add to exactly $1.00.

Fund Highlights - Major and Minor Funds

$206.9M GENERAL FUND	$114.1M SHERIFF FUND	$59.0M TOURIST DEVELOPMENT	$40.7M SOLID WASTE	$30.7M TRANSPORTATION
$27.6M CAPITAL PROJECTS	$4.0M BUILDING	$3.1M HOUSING & URBAN DEVELOPMENT	$1.4M MOSQUITO CONTROL	$600K RECREATION PLAT FEE
$460K E911	$300K SIDEWALK	$69.6K MOSQUITO STATE AID	$43.2K DAUGHETTE MSBU	$0 PRESERVATION

Fund highlights present gross fund budgets and are not additive to the $345.2 million net expenditure budget. Interfund transfers appear in more than one fund and are eliminated from the net total.

FINANCIAL OVERVIEW

How the Budget Works

The budget moves through connected stages. Revenue is recorded by source, placed in legally separate funds, and authorized for services, capital, transfers, and reserves.

$324.0M
CURRENT-YEAR REVENUE AND OTHER SOURCES

$345.2M
NET EXPENDITURE BUDGET

$143.7M
INTERNAL TRANSFERS, ELIMINATED FROM NET TOTAL

From resources to public services

Property taxes	**$153.0M**
Tourist taxes	**$59.0M**
Sales taxes	**$56.8M**
Other revenue	**$55.1M**

General Fund
Countywide operations, constitutional support, transfers, and shared services.

Restricted funds
Tourism, transportation, solid waste, mosquito control, E911, housing, and other legally limited purposes.

Capital funds
Resources reserved for facilities, roads, safety, recreation, and other long-lived assets.

Operating services
Public safety, transportation, environmental, human, recreation, court, and government services.

Capital investment
$43.8M funded FY 2027 program, plus separately disclosed projects.

Ending balance
Resources not spent in the year remain within their respective funds and restrictions.

Why gross fund budgets exceed the $345.2M net budget

Transfers are recorded once as a use in the sending fund and again as a source in the receiving fund. Gross fund schedules therefore total $488.9M. Eliminating $143.7M of internal transfers produces the $345.2M net expenditure budget.

FINANCIAL OVERVIEW

Consolidated Budget Ledger

FY 2027 revenues and expenditures for Walton County's governmental funds, by category. The remaining funds and the countywide total appear on the next page.

	GENERAL FUND	TRANSPORTATION FUND	SHERIFF FUND	TOURIST DEVELOPMENT FUND	SOLID WASTE FUND
MILLAGE PER $1,000	3.2500	–	–	–	–
Revenue Budget					
Property Taxes (Ad Valorem)	$151,592,125	$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	$0	$0	–	–
Revenues Total	**$196,231,828**	**$10,786,212**	**$11,521,972**	**$58,965,950**	**$40,701,564**
Other Financial Sources	$2,581,997	$15,000,000	$98,464,256	$0	–
Balance Brought Forward	$8,047,270	$4,881,906	$4,130,000	$0	$0
Total Budget Funding	**$206,861,095**	**$30,668,118**	**$114,116,228**	**$58,965,950**	**$40,701,564**
Expenditure Budget					
General Government	$58,996,254	$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	$4,632,297	–	–	–	–
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)

The Capital Projects, Mosquito Control, and Non-Major Governmental Funds, with the countywide total for all funds. Rows follow the same order as the previous page.

	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	$153,019,062
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	$0	$4,050,600
Revenues Total	**$0**	**$1,426,937**	**$4,329,869**	**$323,964,332**
Other Financial Sources	$27,617,731	–	–	$143,663,984
Balance Brought Forward	$0	$0	$4,200,000	$21,259,176
Total Budget Funding	**$27,617,731**	**$1,426,937**	**$8,529,869**	**$488,887,492**
Expenditure Budget				
General Government	–	–	–	$59,460,254
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	$6,128,822
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	+$17.3M	+5.3%	+$5.0M
FY 2027 FINAL BUDGET	NET DOLLAR CHANGE	NET PERCENT CHANGE	LARGEST INCREASE: SHERIFF CAPITAL

CONSTITUTIONAL OFFICERS AND BOARD OFFICE

DEPARTMENT	FY 2026 BUDGET	FY 2027 BUDGET	CHANGE	%
Board of County Commissioners	$11,340,758	$11,230,889	-$109,869	-1.0%
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 and Board Office	**$145,786,417**	**$147,336,495**	**+$1,550,078**	**+1.1%**

INDEPENDENT AGENCIES

Circuit Court	$260,511	$261,493	+$982	+0.4%
County Court	$69,956	$70,056	+$100	+0.1%
Court Innovations	$50,000	$80,000	+$30,000	+60.0%
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	$268,500	-$209,320	-43.8%
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	$3,452,844	+$343,201	+11.0%
Walton County Health Department	$1,724,397	$1,724,397	$0	0.0%
Daughette MSBU	$43,225	$43,225	$0	0.0%
State Fire	$32,790	$32,790	$0	0.0%
Guardian Ad Litem	$9,000	$9,000	$0	0.0%
Total Independent Agencies	**$8,555,563**	**$8,544,899**	**-$10,664**	**-0.1%**

Medical Examiner: *The $469,768 decrease reflects facility funding included in FY 2026 that does not recur in FY 2027.*

Court budgets: *Public Defender funding includes $91,270 in IT salary reimbursements. Court Administration includes $120,678 in salaries and benefits; its $300,000 FY 2026 equipment appropriation is shown under capital.*

Board of County Commissioners: *The $12,935,889 office budget comprises $11,230,889 shown here, including $400,000 contingency and $5,000 grants, plus $1,705,000 capital. Sheriff comparisons use the amended FY 2026 budget.*

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	$6,823,522	+$253,436	+3.9%
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	$1,868,514	-$124,961	-6.3%
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**	**$135,844,083**	**+$5,695,111**	**+4.4%**

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	$21,615,680	$24,545,734	+$2,930,054	+13.6%
Debt Service	$2,581,997	$2,581,997	$0	0.0%
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%**

Board Department Total: *Board department totals include operating and personnel costs; capital is listed separately. Department profiles include their capital items. Total Capital of $53.50M comprises the $43.80M Capital Improvement Plan, $7.12M in machinery, vehicles, and equipment, and $2.58M in debt service.*

REVENUE PORTFOLIO

Reliability, Restriction and Local Control

Countywide property taxes total $153.0M (44%): the $151.6M main levy is generally available and the $1.4M Mosquito Control levy is dedicated to that fund. The next largest sources are the state-restricted Tourist Development Tax ($59.0M) and Discretionary Sales Surtax ($40.0M).

$345.2M
TOTAL BUDGET FUNDING

$324.0M
CURRENT-YEAR REVENUE & OTHER SOURCES

$21.3M
FUND BALANCE BROUGHT FORWARD

$97.6M
ESTIMATED VISITOR-PAID

Concentration of the revenue portfolio



MAJOR SOURCE	FY 2027	SHARE	BUDGET CHANGE	RESTRICTION	RELIABILITY	CONTROL	TREND
Property Taxes	$153.0M	44%	-2.6%	Mixed	Recurring	Moderate	Down
Tourist Development Taxes	$59.0M	17%	+16.0%	State restricted	Recurring	Limited	Actuals stable
Discretionary Sales Surtax	$40.0M	12%	+0.8%	Unrestricted	Recurring	Low	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
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%	Restricted	Recurring	Low	Flat
Federal Grant - Housing and Urban Development (HUD)	$3.06M	1%	-0.8%	Restricted	Grant-dependent	Low	Down
Ambulance Fees	$3.00M	1%	0.0%	Restricted	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.

Flexibility and who bears the burden

Visitors & consumers
~$97.6M (28% of FY 2027 budget funding) is visitor-paid through TDT and a visitor share of sales-tax collections.

Property taxpayers
The combined $153.0M levy includes $151.6M of main ad valorem tax and $1.4M for Mosquito Control; an estimated $134.5M is residential and $18.5M commercial.

Eleven largest sources
$215.7M is generally available, $74.0M is restricted, and $5.25M is mixed. The remaining $50.3M is source- and fund-specific, including fund balance brought forward.

The TDT +16.0% is a budget-to-budget comparison, not growth in the tax rate or actual collections. FY 2025 ACFR collections were approximately $60.33M; the FY 2027 estimate is $58.97M. Visitor-paid revenue uses full TDT plus 68% of surtax and Half-Cent Sales Tax. Property estimates use the taxable-value split; $1.4B of exempt value across 22,329 homestead parcels forgoes an estimated $4.5M in county levy.

REVENUE STRATEGY

How FY 2027 Resources Were Estimated

The budget documents the principal revenue estimating methods and explains material changes from the prior-year budget.

$345.2M	$324.0M	$17.3M
TOTAL BUDGET FUNDING	CURRENT-YEAR REVENUE & OTHER SOURCES	INCREASE IN TOTAL FUNDING

FY 2027 estimating methods

Property tax
Certified taxable value, the final 3.2500-mill countywide rate, the Mosquito Control levy, and expected collections.

Tourist Development Tax
Recent collections and lodging activity. The $58.97M estimate is below FY 2025 ACFR collections of approximately $60.33M.

Sales and fuel taxes
State and local estimates, statutory distributions, recent receipts, and economic trends.

Charges, permits and fees
Adopted rates, expected service or permit volume, program information, and collection history.

Intergovernmental and grants
Allocation notices, executed or reasonably anticipated awards, and program eligibility.

Interest and other sources
Investable cash, expected rates, identifiable officer returns, and asset sales.

What explains the largest budget changes?

TDT budget restored to expected collections
The $8.12M increase is measured against an FY 2026 budget that the Tourist Development Council intentionally reduced while the tax remained imposed. It does not represent a tax-rate increase or growth over FY 2025 actual collections.

Property tax
The main ad valorem budget falls $4.11M, reflecting the final millage decision.

Fees and identifiable receipts
Short-Term Rental Certificate Fees rise $900K, Recreation Plat Fees add $600K, and surplus-equipment sales rise $476K based on source-specific estimates.

Variable resources
Interest falls $810K. The budget includes $5.25M of interest and investment earnings, at least $3.23M of grant allocations, and $876K of equipment sales; these should not support permanent recurring commitments without continued review.

Accounting crosswalk: *total funding of $345.2M equals $324.0M of current-year revenue and other sources plus $21.3M of fund balance brought forward. The planning portfolio groups $38.7M of service-related receipts; the controlling Uniform Accounting System ledger classifies $20.0M as Charges for Services and approximately $18.7M in other accounting categories. Out-year growth assumptions apply after the FY 2027 base is established.*

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 FY 2027 total; the following page details every individual revenue source within each category.

$345.2M
TOTAL FY 2027 BUDGET FUNDING

+$17.3M
NET CHANGE FROM FY 2026

+5.3%
NET PERCENT CHANGE

$151.6M
COUNTY-WIDE AD VALOREM LEVY

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	$277,164,221
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	$25,309,776
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

These are the controlling Florida Uniform Accounting System category totals. General Government Taxes includes the $151.6M County-wide Ad Valorem levy, $1.4M Mosquito Control levy, Tourist Development Tax, discretionary surtax, and Local Government Half-Cent Sales Tax. Combined countywide property taxes are $153.0M.

See every revenue source in detail

Scan to open the online Revenue Ledger, with year-over-year detail, restriction, and control information for each of the 89 individual sources summarized here.

Revenue Ledger (continued)

REVENUE SOURCE	FY 2026 BUDGET	FY 2027 FINAL	+/−
GENERAL GOVERNMENT TAXES			
Ad Valorem Taxes	$155,698,523	$151,592,125	−$4,106,398
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	$21,259,176	$10,798,984
Surplus Budget Tax Collector	$3,563,092	$4,050,600	$487,508
Surplus Budget Clerk of Court	$700,000	$0	−$700,000
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	FY 2026 BUDGET	FY 2027 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
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	FY 2026 BUDGET	FY 2027 FINAL	+/−
PERMITS FEES AND SPECIAL ASSESSMENTS			
Beach Vending Permits	$1,850,000	$1,880,000	$30,000
Short-Term Rental Certificate Fee	$1,300,000	$2,200,000	$900,000
Daughette MSBU Fees	$1,343,225	$1,443,225	$100,000
Beach Bonfire Permits	$475,000	$750,000	$275,000
Recreation Plat Fees	$0	$600,000	$600,000
Special Events Permits	$310,000	$350,000	$40,000
Beach Dog Permits	$190,000	$190,000	$0
Beach Vehicle Permits	$120,000	$120,000	$0
Sidewalk Fees	$75,000	$100,000	$25,000
Alcoholic Beverage Licenses	$80,000	$80,000	$0
Mobile Home Licenses	$38,000	$40,000	$2,000
E-911 Plat Fee	$20,000	$22,000	$2,000
Coastal Armoring Fees	$8,000	$8,000	$0
Sewer Impact Fees	$164,560	$0	−$164,560
Contractor Registration	$30,000	$0	−$30,000
White Sands Fee	$1,000	$0	−$1,000

REVENUE SOURCE	FY 2026 BUDGET	FY 2027 FINAL	+/−
MISCELLANEOUS REVENUE			
Interest	$5,311,326	$4,501,564	−$809,762
Miscellaneous Revenue	$781,414	$954,887	$173,473
Interest (Sheriff)	$500,000	$500,000	$0
Surplus Equipment Sales	$400,000	$876,000	$476,000
Investments (Florida Local Government Investment Trust)	$350,000	$200,000	−$150,000
Constitutional Officer Interest	$300,000	$250,000	−$50,000
Office Rental	$57,600	$28,200	−$29,400
Scrap Sales	$45,660	$40,000	−$5,660
Insurance Agents LLC	$40,000	$40,000	$0
Copies and Public Records Request	$45,612	$2,500	−$43,112
Cremation Fees	$15,000	$15,000	$0
Refund of Prior Year Expenditures	$10,000	$15,000	$5,000
Investments (SBA Florida Prime)	$6,000	$5,000	−$1,000
Restaurant Non-Taxable	$0	$10,000	$10,000
Supplemental Fire Support	$0	$10,000	$10,000

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. The North Walton Mosquito Control District, a separate taxing district with its own millage rate, is stated separately.

$151.6M	3.2500	3.7782	0.441
TOTAL COUNTYWIDE AD VALOREM ALLOCATION	FINAL FY 2027 MILLAGE RATE	TWO-THIRDS VOTE MAXIMUM	MOSQUITO CONTROL DISTRICT (SEPARATE)

CONSTITUTIONAL OFFICERS AND BOARD OFFICE

RECIPIENT	FY 2027 AD VALOREM ALLOCATION	% OF TOTAL
Sheriff's Office	$98,004,256	**64.65%**
Clerk of Court	$6,871,175	**4.53%**
Property Appraiser	$4,954,338	**3.27%**
Board of County Commissioners	$4,672,553	**3.08%**
Tax Collector	$4,449,400	**2.94%**
Supervisor of Elections	$1,663,865	**1.10%**
Total Constitutional Officers	**$120,615,587**	**79.57%**

INDEPENDENT AGENCIES

Statutory & Other Agency Funding	$3,197,957	**2.11%**
↳ Medicaid Services ↳ DeFuniak Community Redevelopment Agency ↳ Argyle Volunteer Fire Department ↳ Gulf Coast Kid's House ↳ Indigent Cremation Program ↳ Lakeview Center (Mental Health) ↳ Health Care Response (HCRA) ↳ Liberty Volunteer Fire Department ↳ Economic Development Alliance ↳ DeFuniak Springs Interlocal (Life Enrichment Center) ↳ Lakeview Center (Women & Children) ↳ Lakeview Center (Baker Act)		
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	$268,500	**0.18%**
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	**$7,822,351**	**5.16%**

Property Tax Allocation (continued)

CAPITAL		
Sheriff Projects	$7,000,000	**4.62%**
Transportation and Infrastructure	$9,988,464	**6.59%**
Total Capital	**$16,988,464**	**11.21%**

BOARD DEPARTMENTS		
Board Departments	**$6,165,723**	**4.07%**

Total Countywide Ad Valorem Allocation	**$151,592,125**	
North Walton Mosquito Control District	$1,426,937	**0.93%**
Total Ad Valorem Allocation (All Funds)	**$153,019,062**	

What This Means for a Homeowner

On a home assessed at $250,000 with the maximum standard 2026 non-school homestead exemption of $51,411 ($198,589 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:

$645.41 Total County portion of the tax bill

SCAN FOR YOUR PROPERTY

Enter an address for a customized County tax breakdown.

Sheriff's Office	64.65%	**$417.26**
Sheriff Projects	4.62%	**$29.80**
Transportation and Infrastructure	6.59%	**$42.53**
Clerk of Court	4.53%	**$29.25**
Property Appraiser	3.27%	**$21.09**
Board of County Commissioners	3.08%	**$19.89**
Tax Collector	2.94%	**$18.94**
All Other Entities	10.33%	**$66.65**

2026 homestead amount: Florida Department of Revenue, 2026 NAL exemption codes. Allocations use displayed shares, with rounding assigned to All Other Entities. 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 $153.0 million, or 44% of FY 2027 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.

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 OVERVIEW

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 FY 2027 total.

$345.2M
TOTAL FY 2027 EXPENSES

+$17.3M
CHANGE FROM FY 2026

+5.3%
PERCENT CHANGE

$126.6M
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	$59,865,618	$59,460,254
Public Safety	$73,956,672	$89,648,696	$118,293,187	$134,981,059	$126,912,374	$126,571,918
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	$55,090,837	$62,761,100
Human Services	$8,549,206	$10,130,937	$5,961,827	$5,923,141	$6,241,875	$6,128,822
Culture and Recreation	$5,564,360	$5,348,253	$5,953,833	$5,476,961	$6,306,200	$6,106,603
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**

Expenditure Ledger (continued)

DEPARTMENT / FUNCTION	FY 2026 BUDGET	FY 2027 FINAL
GENERAL GOVERNMENT		
Board of County Commissioners	$12,339,938	$12,435,889
Building Construction and Maintenance	$9,986,168	$8,912,305
Tax Collector	$7,900,000	$8,500,000
Clerk of Court	$5,984,728	$6,871,175
Planning	$5,750,851	$5,463,634
Property Appraiser	$4,829,596	$4,954,338
County Administration	$2,219,903	$2,260,039
Office of the County Attorney	$1,993,475	$1,868,514
Supervisor of Elections	$1,615,107	$1,663,865
Planning Short-Term Rental	$939,013	$1,568,888
Human Resources	$1,338,993	$1,426,936
Procurement	$1,188,795	$1,076,499
Office of Management and Budget	$1,524,708	$1,075,026
Geographic Info Systems	$801,815	$839,146
Mossy Head Wastewater Treatment Facility	$1,402,528	$464,000
Court Innovations	$50,000	$80,000
PUBLIC SAFETY		
Walton County Sheriff's Office	$114,116,228	$114,116,228
Building Department	$4,200,000	$4,000,000
Code Compliance	$4,873,159	$4,960,654
South Walton Fire	$919,693	$947,284
Emergency Management	$804,151	$912,455
Medical Examiner	$1,351,698	$881,930
Probation Services	$364,655	$370,577
Volunteer Fire	$250,000	$350,000
State Fire	$32,790	$32,790
PHYSICAL ENVIRONMENT		
Solid Waste	$22,110,673	$23,119,567
Environmental Services	$840,902	$648,922
Extension Office	$600,710	$597,319
Soil Conservation	$143,330	$150,000
MSBU	$43,225	$43,225
TRANSPORTATION		
Public Works	$25,201,472	$27,825,000
Capital Projects	$20,391,997	$27,617,731
Engineering Services	$2,474,578	$2,379,118
Sidewalk	$75,000	$300,000

Board of County Commissioners: *The Board's $12,935,889 total is classified as $12,435,889 General Government, $100,000 Culture and Recreation, and $400,000 Other Uses.*

Expenditure Ledger (continued)

DEPARTMENT / FUNCTION	FY 2026 BUDGET	FY 2027 FINAL
ECONOMIC ENVIRONMENT		
Marketing	$13,834,592	$14,502,450
Beach Operations	$10,471,698	$13,000,000
Beach Renourishment	$10,000,000	$11,000,000
Tourism Public Safety	$4,420,000	$5,295,000
Beach Tram	$3,516,126	$5,242,221
South Walton Fire Lifeguard Services	$3,250,749	$3,380,779
Tourism Administration	$2,998,667	$3,290,000
Housing & Urban Development	$3,082,896	$3,057,056
Sales and Visitors Center	$1,790,723	$1,950,000
Communications	$894,445	$950,000
Economic Development Alliance	$271,841	$421,444
North Walton Tourist Development Tax	$323,000	$355,500
Veteran Services	$236,100	$316,650
HUMAN SERVICES		
Human Services	$2,397,802	$2,316,300
Walton County Health Department	$1,724,397	$1,724,397
Mosquito Control	$1,340,000	$1,426,937
Non-Profit Funding Program	$477,820	$268,500
Lakeview	$150,000	$175,000
Gulf Coast Kid's House	$40,000	$98,100
Mosquito Control State Aid	$61,856	$69,588
Indigent Cremation Program	$50,000	$50,000
CULTURE AND RECREATION		
Libraries	$1,894,963	$2,155,655
Eagle Springs Golf and Recreation Center	$1,974,044	$1,805,555
Recreation	$859,309	$833,393
Recreation Plat Fee	$1,000,000	$600,000
Eagle Springs Grill	$577,884	$570,000
Board of County Commissioners	$0	$100,000
Culture and Recreation (Senior Centers & Mainstreet)	$0	$42,000
COURT RELATED COST		
State Attorney	$260,633	$297,111
Public Defender	$152,439	$290,833
Circuit Court	$260,511	$261,493
Court Technology - Court Administration	$393,758	$185,436
County Court	$69,956	$70,056
Guardian Ad Litem	$9,000	$9,000
OTHER USES		
BCC Other Uses Contingency	$500,000	$400,000
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. FY 2027 uses the FY 2025 audited unassigned General Fund balance as its opening assumption. Other funds retain their total balance basis. The next page details each fund's FY 2027 schedule.

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	$408,295,933
TOTAL REVENUES, BY FUND						
General Fund	$78,461,600	$85,605,447	$176,479,967	$201,872,576	$206,496,418	$196,231,828
Transportation Fund	$23,662,086	$17,491,134	$17,011,653	$12,997,868	$10,332,143	$10,786,212
Fine & Forfeiture / Sheriff Fund	$72,818,787	$88,583,254	$25,254,560	$42,706,440	$10,931,972	$11,521,972
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	$3,776,589	$4,329,869
Total Revenues, All Funds	**$293,265,017**	**$312,763,025**	**$350,799,968**	**$382,053,209**	**$325,750,895**	**$323,964,332**
Other Financial Sources	$23,420,641	$27,156,634	$113,343,159	$128,521,478	$140,404,580	$143,663,984
Total Revenue and Other Sources	**$316,685,658**	**$339,919,659**	**$464,143,127**	**$510,574,687**	**$466,155,475**	**$467,628,316**
TOTAL EXPENDITURES, BY FUND						
General Fund	$63,585,572	$70,573,904	$71,050,494	$75,946,368	$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	**$233,223,850**	**$259,066,233**	**$297,406,585**	**$313,484,454**	**$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	**$256,644,491**	**$286,123,268**	**$410,749,744**	**$442,005,932**	**$468,349,668**	**$488,887,492**
Change in Fund Balance	**$60,041,167**	**$53,796,392**	**$53,393,383**	**$68,568,754**	**-$2,194,193**	**-$21,259,176**
Estimated Ending Fund Balance	**$266,541,852**	**$327,691,173**	**$367,169,358**	**$435,982,550**	**$433,745,049**	**$387,036,757**

Fund Financial Ledger (continued)

Individual Fund Summary, FY 2027

FUND	BEGINNING BALANCE	TOTAL REV & OTHER	TOTAL EXP & OTHER	CHANGE	ENDING BALANCE
MAJOR FUNDS					
General Fund	$58,393,573	$198,813,825	$206,861,095	**-$8,047,270**	$50,346,303
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					
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

General Fund balance basis: *The $58,393,573 beginning balance is the FY 2025 audited unassigned balance used as the FY 2027 opening assumption. After $8,047,270 of planned use, the estimated remaining balance is $50,346,303.*

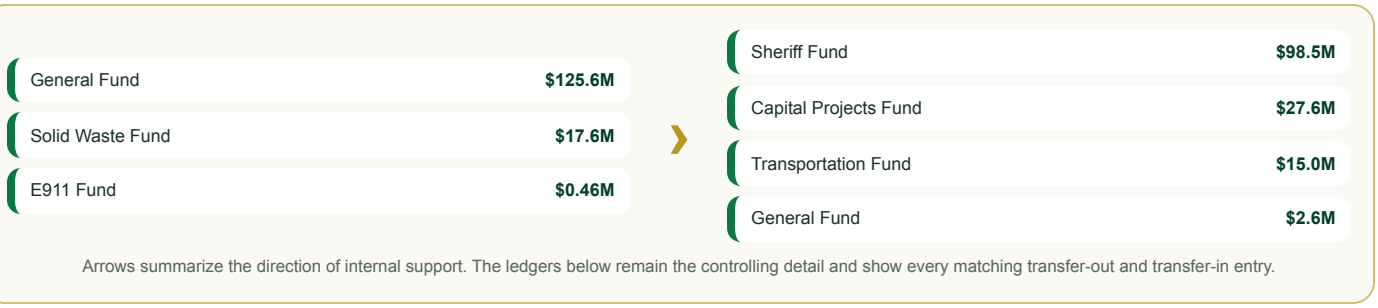
Project allocations: *Ending balances shown here do not deduct existing Board allocations for projects. The amount available for other uses may therefore be lower. The Board may release or reallocate project funding as priorities change or emergencies arise, subject to funding restrictions and existing commitments.*

Funds in the audited financial statements: *The FY 2025 Annual Comprehensive Financial Report reports the same six major funds shown here. It also includes funds this budget does not appropriate: Clerk of Court funds (Court Technology, Records Modernization, Title IV-D, and Clerk's Fine and Forfeiture), special revenue funds the County does not budget (Inmate Canteen, Abandoned Property, Triumph Grant, Suspense, and Traffic and Parking Enforcement), an internal service fund for compensated absences, and custodial funds held for other governments and individuals. This budget includes one fund not in the FY 2025 report: the Self-Insurance Fund, created when the County began self-insuring employee health claims on October 1, 2025.*

FINANCIAL OVERVIEW

Interfund Transfer Ledger

Both sides of each planned FY 2027 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. The $2,581,997 debt-service path moves Small County Surtax revenue from the Solid Waste Fund to the General Fund, then to the Capital Projects Fund for payment.



Arrows summarize the direction of internal support. The ledgers below remain the controlling detail and show every matching transfer-out and transfer-in entry.

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	Transfer to General Fund	**$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	Debt Payment	**$2,581,997**
General Fund	Transfer from Solid Waste Fund	**$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**

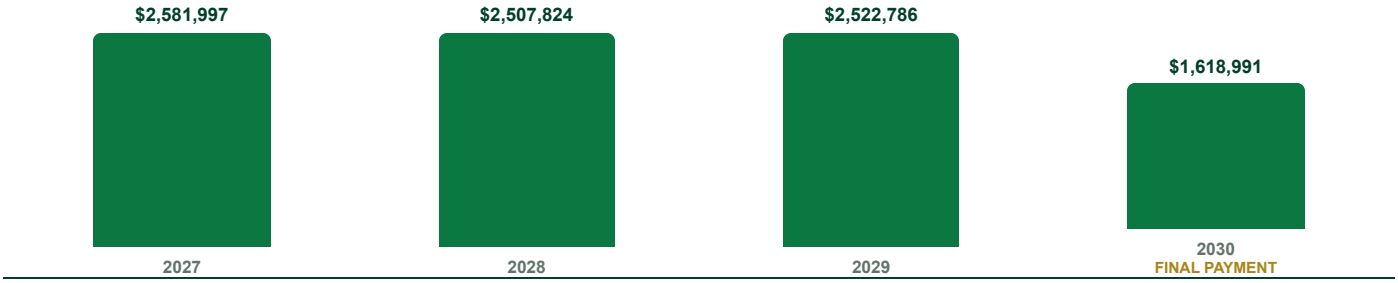
FINANCIAL OVERVIEW

Debt Ledger

Walton County's only long-term debt consists of a $27,000,000 Note Payable issued in 2015 and a $2,500,000 Revenue Promissory Note issued in 2020. Both notes funded public improvements, most notably the Broadband project. Together, $9.2M in remaining debt service, including principal and interest, is outstanding. FY 2027 debt payments are scheduled to end in FY 2030.

$29.5M	$9.2M	$2.58M	FY 2030
TOTAL DEBT ISSUED	REMAINING DEBT SERVICE	FY 2027 FINAL BUDGET	SCHEDULED PAYOFF

Debt Service Declines to Final Payoff



Scheduled Principal and Interest — Capital Projects Fund

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2027	$2,313,077	$268,920	$2,581,997
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	**$8,594,721**	**$636,877**	**$9,231,598**

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.

Legal Debt Limit and Credit Rating

Neither the State of Florida nor Walton County has set a legal debt limit for the County, so no debt-limit calculation applies. The County borrows only when a reliable revenue source can repay the debt. Walton County holds an **Aa1** rating from Moody's Investors Service.

FINANCIAL OVERVIEW

Reserve Position

Reserves keep services running through a revenue shortfall or a disaster. Each target below holds six months of personnel and operating costs. The General Fund target also holds next year's debt payment and storm-recovery costs.

General Fund

$51.7M
RESERVE TARGET

$50.3M
FUNDED

			TARGET	FUNDED
Personnel services	Six months of $30,366,237 Board personnel services		**$15,183,119**	**$14,330,226**
Operating expenses	Six months of $16,978,019 Board operating expenses		**$8,489,010**	**$8,012,150**
Debt service	FY 2028 scheduled payment		**$2,507,824**	**$2,507,824**
Hurricane recovery and cleanup	Costs after a named storm		**$25,496,103**	**$25,496,103**
Debris removal	Countywide debris removal after a named storm	FEMA	$15,000,000	$15,000,000
Insurance deductibles	5% named-storm deductible on $124.9M of insured buildings	FEMA	$6,243,920	$6,243,920
Uninsured assets	Replacement cost of uninsured sheds, fences, lighting, and park structures	FEMA	$4,252,183	$4,252,183
Reserve target			**$51,676,056**	**$50,346,303**

FEMA Eligible for FEMA reimbursement after a declared disaster: $25,496,103, of which 75%, about $19.1M, could potentially be reimbursed.

What the six months covers

Personnel and operating cover the Board of County Commissioners' departments and the Commission office: $47.3M a year in the General Fund. With debt and storm recovery funded first, the balance covers about 5.7 months; $1.3M more restores six.

Hurricane recovery and cleanup

After a named storm, the County pays for debris removal and repairs up front. FEMA may reimburse up to 75% of eligible costs, including the 5% insurance deductible on each damaged building and repairs to uninsured facilities, but that money often takes a year or more to arrive.

Tourist Development Fund

$137.7M
RESERVE TARGET

$137.7M
FUNDED

			TARGET	FUNDED
Personnel services	Six months of $11,224,417 personnel services		**$5,612,209**	**$5,612,209**
Operating expenses	Six months of $34,532,033 operating expenses		**$17,266,017**	**$17,266,017**
Beach renourishment	Future beach renourishment projects		**$80,000,000**	**$80,000,000**
Destination development	New attractions, cultural venues, and outdoor recreation		**$5,000,000**	**$5,000,000**
Mobility and congestion	Visitor parking, shuttle and tram service, and transit		**$15,000,000**	**$15,000,000**
Hurricane recovery and cleanup	Costs after a named storm		**$14,835,955**	**$14,835,955**
Beach and facility cleanup	Beach and tourism facility recovery after a named storm	FEMA	$10,000,000	$10,000,000
Insurance deductibles	5% named-storm deductible on $8.3M of insured beach facilities	FEMA	$417,475	$417,475
Uninsured assets	Replacement cost of uninsured dune crossovers and beach facilities	FEMA	$4,418,480	$4,418,480
Reserve target			**$137,714,181**	**$137,714,181**

FEMA Eligible for FEMA reimbursement after a declared disaster: $14,835,955, of which 75%, about $11.1M, could potentially be reimbursed.

Basis for the target

The Walton County Tourism 2026–2030 strategic plan, reviewed at a joint Board of County Commissioners and Tourist Development Council workshop, recommended an operating reserve of about half a year of operating costs, a $5.0M destination development balance, and a $15.0M mobility and congestion reserve.

Use of the balance

Tourist development tax is restricted by Section 125.0104, Florida Statutes, to tourism promotion, beach and visitor facilities, and related uses. The balance above the target is held for those purposes and cannot support General Fund services.

FINANCIAL OVERVIEW

Long-Term Outlook

This chapter brings together Walton County's multi-year forecast, five-year capital plan, debt schedule, and the economic conditions that affect 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.

+20.2%
POPULATION GROWTH, 2020–2025 (BEBR)

90,547
POPULATION ESTIMATE (BEBR, APR. 1, 2025)

4.5M
ANNUAL VISITORS, 2025 TOURISM REPORT

A Declining Operating Millage, Even as the County Grows

The Board reduced the countywide operating millage in each of the last three budget cycles, from 3.6000 mills in FY 2024 to 3.2500 mills in FY 2027. Current-year sources and accumulated fund balance together support the adopted plan. The adopted plan includes operating expenses, capital investments, and transfers between funds.



The countywide operating millage has fallen from 3.6000 mills in FY 2024 to a final 3.2500 mills in FY 2027 — a reduction of 9.7% — while the final budget adds a net 15 FTE and funds $43.8M in capital projects. The tentative-hearing comparison estimated an $8.6M revenue effect from lowering the rate; the final funding schedule budgets $8.0M of General Fund balance brought forward after all revenue updates.

The Multi-Year Financial Forecast

The Fund Financial Ledger and this table use the same Consolidated Fund Financial Schedule. That schedule extends through FY 2029. The separate six-major-fund Forecast Explorer uses fund-specific assumptions and the capital project schedule through FY 2031; it is not the same countywide projection.

CONSOLIDATED, ALL FUNDS	FY 2026 BUDGET	FY 2027 FINAL	FY 2028 PROJ.	FY 2029 PROJ.
Beginning Fund Balance	**$435.9M**	**$408.3M**	**$387.0M**	**$350.7M**
Total Revenue & Other Sources	**$466.2M**	**$467.6M**	**$467.3M**	**$469.9M**
Total Expenditures & Other Uses	**$468.3M**	**$488.9M**	**$503.6M**	**$518.7M**
Change in Fund Balance	**−$2.2M**	**−$21.3M**	**−$36.3M**	**−$48.7M**
Estimated Ending Fund Balance	**$433.7M**	**$387.0M**	**$350.7M**	**$302.0M**

Amounts are rounded to $0.1 million. From FY 2027, the General Fund uses its FY 2025 audited unassigned balance as the opening assumption; other funds retain total balances. FY 2028 and FY 2029 roll forward from the preceding projected closing balance.

A TREND WORTH WATCHING

The consolidated budget plans a $21.3M countywide use of fund balance in FY 2027 across operating, capital, and restricted funds, including $8.0M in the General Fund. This schedule projects further decreases of $36.3M in FY 2028 and $48.7M in FY 2029 as spending and transfers outpace revenue growth. These are projections under the schedule's assumptions, not current-year funding shortfalls.

Long-Term Outlook (continued)

Future Reserve Pressure

Projected spending and transfers exceed revenue in FY 2028 and FY 2029, reducing the balances available for future needs. Continued use of accumulated resources would limit financial flexibility and should be considered when evaluating recurring commitments and future capital projects. See Reserve Position on page 43 for the reserve targets.

Recurring Commitments and Annual Monitoring

What FY 2027 Commits

Countywide personnel cost rises $8.49M. Drivers include a net 15-FTE increase, a 3% cost-of-living adjustment ($1.19M Board wage impact), a 5% health-premium increase ($423,319 County impact), and other pay and benefit changes. These costs, contracts, and operation of new or expanded assets continue unless changed through a later budget.

What Remains to Be Estimated

Capital ledgers identify whether operating effects are absorbed, immaterial, ongoing, or pending. Maintenance and operating costs marked pending — especially for future phases or newly selected projects — must be estimated before later funding decisions.

DEFERRED AND CONTINGENT ITEMS

No major project in the funded $43.8M FY 2027 capital program was postponed. Outside that total are $15.3M of grant-dependent projects, $2.0M of Sheriff projects funded separately, and $10.25M of prior-funded tourism work that remains active. A $600,000 recreational-plat allocation and $300,000 sidewalk allocation await project selection. Future phases and costs shown as pending are not assumed funded.

Debt Payoff and Future Commitments

The County's existing debt is scheduled to be paid off in FY 2030, reducing future debt-service commitments. See the Debt Ledger on page 42 for payment amounts and funding details.

The Five-Year Capital Outlook

FY 2027–FY 2031 final plan, from the Capital Improvement Plan chapter



The plan moves from $43.8M in FY 2027 to $35.3M in FY 2031, with a temporary rise to $43.2M in FY 2030. These projected years do not include grant-funded projects or prior-year projects that may be rebudgeted, which are excluded throughout.

SENSITIVITY AND FORECAST ACCOUNTABILITY

The base forecast uses the published revenue assumptions and assumes no specific Amendment 3 reduction. Downside triggers include tax-law changes, weaker sales or tourism activity, grant delays, claims, capital timing, and hiring results. Monitoring revenue, expenditures, capital timing, and ending balances helps the Board assess service levels, capital priorities, reserves, and millage options as conditions change.

BUDGET BOOK

Budget Process

How budget requests became Walton County's FY 2027 final spending plan, including the public workshops, tentative hearing, final hearing, and Board decisions that shaped adoption.

BUDGET PROCESS

Reader's Guide

This section follows a budget request from department submission to the Board's final adoption, and sets out the financial policies that govern the plan.

START · P. 48–50
How the budget is built
Budget Process, Budget Calendar

THEN · P. 51
How the public took part
Public Participation and Decision Record

FINISH · P. 52–53
The rules that guide it
Financial Policies, Summary of Financial Policies

What each page answers

HOW THE BUDGET IS BUILT		
Budget Process	How a department request becomes the final spending plan	**48–49**
Budget Calendar	Key 2026 dates, from requests to adoption	**50**
HOW THE PUBLIC TOOK PART		
Public Participation and Decision Record	Workshops, hearings, and the Board's decisions	**51**
THE RULES THAT GUIDE IT		
Financial Policies	The framework for sound financial management	**52**
Summary of Financial Policies	The nine adopted policies at a glance	**53**

BUDGET PROCESS

Budget Process

See how a department request becomes Walton County's FY 2027 final spending plan — and how residents can follow the decisions before final adoption.

FOUR PHASES

From Department Requests to Adoption

PHASE 1

Preparation

Departments prepare operating and capital requests identifying service needs, staffing, projects, funding assumptions, and proposed service changes.

FEBRUARY–APRIL

PHASE 2

Review

OMB and County Administration evaluate requests, reduction options, revenue estimates, fund capacity, policy guidance, and the Board's strategic priorities on pages 15–16.

APRIL–JUNE

PHASE 3

Review & Workshops

Staff review continues in June; public Board workshops in July address funding requests, service levels, strategic priorities, and the proposed millage rate.

JUNE–JULY

PHASE 4

Adoption

Required public hearings are held before the Board adopts the final millage rate and annual operating budget.

SEPTEMBER

WHO DOES WHAT

A Collaborative Process

Departments & Constitutional Offices

Define service needs and submit operating, personnel, and capital requests.

County Administration

The County Administrator aligns OMB's recommendations with Board priorities and capacity.

Office of Management & Budget

Coordinates the cycle, reviews submissions, balances resources, and prepares recommendations.

Board of County Commissioners

Five elected commissioners set direction, weigh public input, and adopt the final budget and millage rate.

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 Proposed Budget** ✓ **Comment at Public Hearings**

BUDGET PROCESS

Budget Process (continued)

REQUEST GUIDANCE

What Board Departments Were Asked to Provide

Each department completed the same budget request form. Departments were also directed to keep services at their current level and to identify any area where spending could be reduced.

DEPARTMENT OVERVIEW

Function and Goals

A description of what the department does and the goals it is working toward.

PERFORMANCE

Performance Measures

Workload and service-level measures that show what the department delivers.

CONTEXT

Challenges and Accomplishments

Challenges, issues, and opportunities facing the department, along with its accomplishments.

PROPOSED BUDGET

Expenditure Changes

An explanation of any change in expenditures from the prior year.

PROPOSED BUDGET

Staffing Changes

Any requested additions, reductions, or changes to positions.

PROPOSED BUDGET

Revenue Changes

Any change expected in revenues the department generates or receives.

EQUIPMENT

Machinery and Equipment

Requested vehicles and equipment, with confirmation that Fleet Maintenance reviewed the request.

ADDITIONAL INFORMATION

Pertinent Information and Documents

Any other information relevant to the request, plus supporting documents.

BUDGET DIRECTION

Keep Services Constant; Identify Reductions

Departments were told to hold services at current levels and to point out any area that could be reduced, so reviewers could weigh options.

OMB and County Administration reviewed requests against available resources, adopted financial policies, and the Board priorities on pages 15–16. Public comments and budget effects are documented on page 51.

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.

BUDGET PROCESS

Budget Calendar

All dates below are in 2026 and develop the budget for Fiscal Year 2027, which runs October 1, 2026 through September 30, 2027.

March	April	May	June	July	August	September
Budget requests distributed	Department submissions due	Revenue estimates prepared	Taxable values and officer budgets	Budget workshops and reduction exercise	TRIM notices and hearing certification	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 Budget Hearing 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.*

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. No single appropriation change is attributed solely to an individual comment.

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. The tentative-hearing comparison estimated an $8,584,562 revenue effect. The final funding schedule budgets $8,047,270 of General Fund balance after all revenue updates, with the $345.2 million expenditure plan unchanged. Fund balance is accumulated resources, not new recurring revenue.

How Community Priorities Shaped the Budget

The Board of County Commissioners developed the Walton County Strategic Plan 2027–2032 through strategic-planning workshops and community engagement, including online surveys and public workshops. The priorities identified through that process were considered alongside comments received during the FY 2027 public budget workshops and the tentative and final budget hearings. Together, this information helped the Board evaluate funding requests, service levels, capital investments, and the final millage and budget decisions.

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.

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

After public comment, the Board adopted the $345.2M FY 2027 final budget and a 3.2500-mill countywide operating 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.

Balanced Budget

Walton County follows the State of Florida's definition in Section 129.01(2)(b), Florida Statutes: the budget must be balanced, meaning the total of estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves.

Basis of Budgeting

The County budgets its governmental funds on the modified accrual basis, the same basis of accounting used in its audited financial statements. Revenues are recognized when they are measurable and available, and expenditures when the related liability is incurred. Because the budget and the audited statements use the same basis, no conversion between them is needed. Unspent appropriations lapse at the end of the fiscal year.

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.

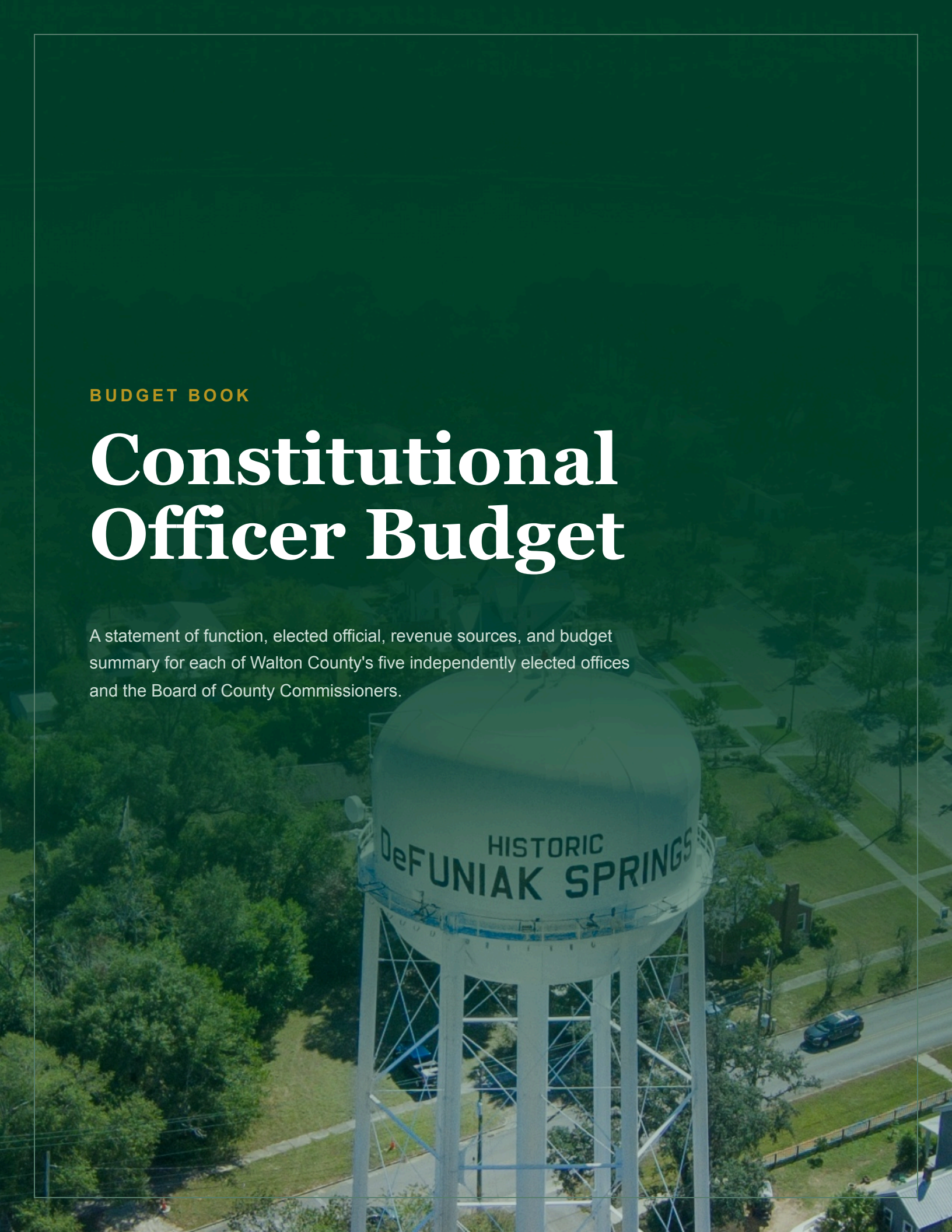


SCAN TO VIEW

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

Reader's Guide

Walton County funds five independently elected constitutional officers and the Board of County Commissioners' own office. Start with the ledger for every office side by side, then turn to each office's page.

START · P. 56
Start with the totals
Constitutional Officers and Board Office Ledger

FINISH · P. 57–62
Then each office
Sheriff's Office, Board of County Commissioners, Tax Collector, Clerk of Courts & County Comptroller, Property Appraiser, Supervisor of Elections

What each page answers

START WITH THE TOTALS

Constitutional Officers and Board Office Ledger	Each office's budget, staffing, and change from FY 2026	**56**

THEN EACH OFFICE

Sheriff's Office	Function, leadership, staffing, and budget	**57**
Board of County Commissioners	Function, commissioners, staffing, and budget	**58**
Tax Collector	Function, leadership, staffing, and budget	**59**
Clerk of Courts & County Comptroller	Function, leadership, staffing, and budget	**60**
Property Appraiser	Function, leadership, staffing, and budget	**61**
Supervisor of Elections	Function, leadership, staffing, and budget	**62**

CONSTITUTIONAL OFFICER BUDGET

Constitutional Officers and Board Office Ledger

Walton County's five independently elected offices and the Board of County Commissioners Office budget a combined $149.0M and employ 847 FTE for FY 2027. Totals include the Board Office's capital and contingency. The Personnel Ledger's broader group totals 848 FTE because it also counts one County-funded Circuit Court position. Each office's own page follows.

$149.0M
TOTAL FY 2027 BUDGET

+$1.7M
NET CHANGE FROM FY 2026

+1.2%
NET PERCENT CHANGE

847
TOTAL FTE, 6 OFFICES

$104.10M
PERSONNEL
69.9% of the total

$33.30M
OPERATING
22.3% 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	$12,935,889	$2,754,289	$8,071,600	$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 and Board Office	**847**	**$147,335,597**	**$149,041,495**	**$104,101,828**	**$33,299,553**	**$11,640,114**

Board of County Commissioners: *The Board office total includes $1,705,000 in capital, $400,000 in contingency, and $5,000 in grants and aid, which are shown separately in the Budget Change Summary and Expenditure Ledger.*

CONSTITUTIONAL OFFICER BUDGET

Walton County Sheriff's Office



ELECTED OFFICIAL

Michael A. Adkinson, Jr.

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 FY 2027 TOTAL

$114,116,228 FY 2026 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

FUNDING SOURCES / WHO PAYS

County property-tax allocation County transfer supporting the Sheriff Fund; Sheriff capital projects funded separately are excluded.	**$98,004,256**
E911 transfer Separate transfer from the E911 Fund; not property-tax revenue.	**$460,000**
Other current-year revenue Intergovernmental revenue, service charges, fines, and miscellaneous revenue.	**$11,521,972**
Planned use of Sheriff fund balance Previously accumulated resources; not new current-year revenue.	**$4,130,000**
Total funding Matches the full FY 2027 Sheriff Fund budget.	**$114,116,228**

Illustrative homeowner contribution

$417.26 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

FTE CHANGES, FY 2027

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

$12,935,889 FY 2027 TOTAL

$12,889,938 FY 2026 TOTAL

BUDGET CHANGE
+$45,951 +0.4%

WORKFORCE **11 FTE**
No change

Personnel	$2,754,289
Contractual	$2,473,100
Operating	$5,598,500
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.

FUNDING SOURCES / WHO PAYS

Property taxes Assigned County property-tax revenue.	$4,672,553
State-shared revenues Revenue sharing, state taxes and licenses, boating funds, and payments in lieu of taxes.	$2,417,874
Beach vending permits Managed beach vendor permit revenue.	$1,530,000
Interest and investment earnings Fund earnings, including Constitutional Officer interest; not new taxes.	$2,205,000
Administrative cost allocation Internal reimbursement from County funds receiving administrative support.	$1,969,762
Other assigned revenue Office rent, animal-control fines, prior-year refunds, and miscellaneous revenue.	$140,700

Illustrative homeowner contribution

$19.89 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

CONTRACTS

Enhanced South Walton Right-of-Way Landscaping (portion paid by Tourist Fund)	$1,175,000
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
County Website, ADA Compliance & Archive Services	$50,000
Federal Lobbyist (50/50 split with Tourist Fund)	$48,000
Commissioner & Board Agenda Management Software	$30,000
Cost Allocation Service Study	$11,100
Financial Advisor Services for Debt Issuance	$10,000
OPEB/GASB 75 Valuation	$8,000

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

11 PRIOR YEAR FTE → **11** FINAL FTE

CONSTITUTIONAL OFFICER BUDGET

Tax Collector



APPOINTED OFFICIAL

Brian McBroom

Tax Collector

GENERAL FUND (STATE APPROVED)

$8,500,000 FY 2027 TOTAL

$7,900,000 FY 2026 TOTAL

BUDGET CHANGE

+$600,000 +7.6%

WORKFORCE 40 FTE

No change

Personnel	$7,512,920
Operating	$987,080

VIEW SUBMITTED BUDGET REQUEST

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.

FUNDING SOURCES / WHO PAYS

County property-tax allocation The County-funded share shown in the Property Tax Allocation schedule.	$4,449,400
Fees for services The office also receives statutory commissions and fees for tax collection, vehicle, vessel, license, and related services.	

Illustrative homeowner contribution

$18.94 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

FTE CHANGES, FY 2027

No change in authorized positions for FY 2027.

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 FY 2027 TOTAL

$5,984,728 FY 2026 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

FUNDING SOURCES / WHO PAYS

County property-tax allocation **$6,871,175**

County property taxes support Clerk-to-the-Board, finance, records, technology, and comptroller functions.

Fees for services

The office also receives fees for court, recording, and other services.

Illustrative homeowner contribution

$29.25 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

FTE CHANGES, FY 2027

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 J. 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 FY 2027 TOTAL

$4,829,596 FY 2026 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

FUNDING SOURCES / WHO PAYS

County property-tax allocation	$4,954,338

The County property-tax allocation supports the State-approved property appraisal budget.

Illustrative homeowner contribution

$21.09 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

FTE CHANGES, FY 2027

1 fewer position in FY 2027.

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 FY 2027 TOTAL

$1,615,107 FY 2026 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

FUNDING SOURCES / WHO PAYS

County property-tax allocation **$1,663,865**

County property taxes fund voter registration, election administration, equipment, ballots, and polling-place operations.

Illustrative homeowner contribution

$7.08 of the example home's $645.41 annual County operating tax is allocated here.

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

FTE CHANGES, FY 2027

No change in authorized positions for FY 2027.

10 PRIOR YEAR FTE → **10** FINAL FTE

BUDGET BOOK

Other Agencies and Courts

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

Reader's Guide

The County funds courts, health, fire, and other entities it is required to support or elects to support. One ledger shows every entity's budget, revenue source, and change from FY 2026.

P. 65–67

Independent Agencies Ledger

Overview and totals, Statutory and other agencies, Courts and justice

What each page answers

INDEPENDENT AGENCIES LEDGER

Overview and totals	Budget, revenue source, and change for each entity	**65**
Statutory and other agencies	Health Department, South Walton Fire, Medical Examiner, E911, and nonprofit funding	**66**
Courts and justice	State Attorney, Public Defender, the courts, and Guardian ad Litem	**67**

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.

$9.00M	-$291K	-3.1%
TOTAL FY 2027 BUDGET	NET CHANGE FROM FY 2026	NET PERCENT CHANGE

Agency Summary

ENTITY	FY26 TOTAL	FY27 TOTAL	+/−	*REVENUE SOURCE*
Statutory & Other Agency Funding	$3,109,643	$3,452,844	+11.0%	*Property tax & settlement*
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	$268,500	-43.8%	*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	$265,436	-40.2%	*Property tax & court fees*
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**	**$9,004,899**	**-3.1%**	

Scope: the $9.00M total includes $460,000 of E911 resources transferred to the Sheriff. The $8.54M Budget Change Summary excludes that transfer to avoid double counting. Its FY 2026 comparison also shows $300,000 of court equipment under capital. The $7.87M Property Tax Allocation covers only support from the County operating levy.

Independent Agencies Ledger (continued)

ENTITY	FY26 TOTAL	FY27 TOTAL	+/−	REVENUE SOURCE
Statutory & Other Agency Funding	$3,109,643	$3,452,844	**+11.0%**	*Property tax & settlement*

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	**$726,897**	Argyle Volunteer Fire Department	**$175,000**	Lakeview Center (Mental Health)	**$50,000**
Human Services	**$41,041**	Health Care Response (HCRA)	**$50,000**	Lakeview Center (Baker Act)	**$50,000**
Economic Development Alliance	**$421,444**	Gulf Coast Kid's House	**$98,100**	DeFuniak Springs Interlocal (Life Enrichment Center)	**$42,000**
Opioid Settlement	**$254,887**	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	$268,500	**-43.8%**	*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%**	*Property Tax*

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%**	*Property Tax*

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%**	*Property Tax*

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	$265,436	**-40.2%**	*Property tax & court fees*

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%**	*Property Tax*

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%**	*Special Assessment*

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%**	*Property Tax*

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 FY 2027 commitments. Constitutional Officers and independent agencies are presented separately.

PROGRAM AND SERVICE BUDGET

Reader's Guide

This section connects the adopted budget to the services residents receive. Board-administered services are grouped into four areas, each with its purpose, full cost, funding, and FY 2027 targets.

START · P. 70
Start with public value
What Residents Receive

FINISH · P. 71–74
Then each service area
Safety, Justice and Effective Government, Visitors, Mobility and Infrastructure, Environment, Growth and Community Development, Quality of Life and Community Wellbeing

What each page answers

START WITH PUBLIC VALUE		
What Residents Receive	How the budget connects to everyday services	**70**
THEN EACH SERVICE AREA		
Safety, Justice and Effective Government	Purpose, full cost, funding, and FY 2027 targets	**71**
Visitors, Mobility and Infrastructure	Purpose, full cost, funding, and FY 2027 targets	**72**
Environment, Growth and Community Development	Purpose, full cost, funding, and FY 2027 targets	**73**
Quality of Life and Community Wellbeing	Purpose, full cost, funding, and FY 2027 targets	**74**

PUBLIC VALUE

What Residents Receive

This page connects the adopted budget with the services residents receive, their cost, and the measures used to report results.

A homesteaded home assessed at $250,000 would contribute $645.41 annually, or about $53.78 monthly, to the County operating levy after the maximum standard 2026 non-school exemption.

$645.41	$53.78	$345.2M	$43.8M
ILLUSTRATIVE ANNUAL COUNTY PROPERTY TAX	ILLUSTRATIVE MONTHLY EQUIVALENT	NET EXPENDITURE BUDGET	FUNDED FY 2027 CAPITAL PROGRAM

Where your property tax dollar goes



Sheriff's Office	65¢
Capital Projects	11¢
Clerk of Court	5¢
Property Appraiser	3¢
Board of County Commissioners	3¢
Tax Collector	3¢
All Other Entities	10¢

Cents of every County property-tax dollar, by recipient's share of the $151.6M countywide Ad Valorem allocation — the same proportions behind the $645.41 example above. See the Property Tax Allocation Ledger in Financial Overview for full figures.

FY 2027 service targets

1,049
Road miles maintained or improved

23
Capital projects completed

66
Beach and bay facilities cleaned daily

230,000
Library visitors and program attendees

4,500
Recreation program participants

1,100
Veteran benefit claims processed

How to read the value example

The $645.41 illustration is only the County operating-property-tax portion for the example home; it is not the household's share of the entire budget and excludes School Board, water-management, mosquito-control, and other levies. Visitors, businesses, service users, grants, and state and federal sources fund substantial portions of County services. Department pages provide historical measures and FY 2027 targets, while the program and capital chapters connect spending to public benefit.

The illustration assumes $198,589 taxable value after the maximum standard 2026 non-school homestead exemption of $51,411 and the 3.2500 operating millage. Individual tax bills vary. Service targets describe planned countywide activity for FY 2027. Library attendance may include repeat visits.

PROGRAM ACCOUNTABILITY

Safety, Justice and Effective Government

Board-administered safety, justice, and support services connect their FY 2027 budgets to selected service targets.

Public Safety & Justice

$6.2M

3.3% OF SERVICE BUDGET

Current service level | Public safety & resilience

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

FY 2027 service decision: Existing Board-administered safety and supervision services continue at planned levels.

SELECTED FY 2027 SERVICE TARGETS

95% Code violations resolved voluntarily	**24 / 22,000** Emergency outreach events / participants

BUDGET BY COST TYPE

Personnel	Contracts	Capital	Other
$5.3M	$0.1M	$0.2M	$0.7M

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

$17.5M

9.3% OF SERVICE BUDGET

Current service level | Effective government

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

FY 2027 service decision: Board support capacity is maintained while selected workflows and facilities are improved.

SELECTED FY 2027 SERVICE TARGETS

3,800 Facility work orders completed on time	**360** BCC directives, task orders and agreements processed

BUDGET BY COST TYPE

Personnel	Contracts	Capital	Other
$12.4M	$1.0M	$0.5M	$3.5M

PRIMARY FUNDING MIX

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

CONTRIBUTING SERVICES

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

Budget coverage: These cards cover Board-administered services. The Sheriff, other constitutional offices, Board Office, and independent agencies are presented separately. Service groups help explain the budget; appropriations remain with the responsible departments and funds. **Rounding:** Amounts and percentages are rounded; cost categories may not add exactly to the displayed totals.

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

$59.0M
31.4% OF SERVICE BUDGET

Expanded capacity | Economic vitality & coastal access

Sustain the visitor economy while managing community and coastal impacts.

FY 2027 service decision: Beach Operations and Beach Tram capacity expands to meet seasonal demand and maintain public infrastructure.

SELECTED FY 2027 SERVICE TARGETS

250,000	66
Beach Tram passengers	Beach and bay facilities cleaned daily

Passenger counts may include repeat trips. Daily facility cleaning refers to the peak-season service objective.

BUDGET BY COST TYPE

$11.2M	$18.5M	$13.2M	$16.0M
Personnel	Contracts	Capital	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

$58.7M
31.3% OF SERVICE BUDGET

Current service plus capital | Infrastructure & mobility

Preserve safe, reliable movement and infrastructure capacity.

FY 2027 service decision: Routine service is maintained while funded projects renew roads, drainage, bridges, and related assets.

SELECTED FY 2027 SERVICE TARGETS

23	1,049
Capital improvement projects completed	Miles of road maintained or improved

BUDGET BY COST TYPE

$15.2M	$0.8M	$33.0M	$9.8M
Personnel	Contracts	Capital	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.

Budget coverage: These cards cover Board-administered services. See the opening Program Budget page for the scope and rounding note.

PROGRAM ACCOUNTABILITY

Environment, Growth and Community Development

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

Environmental Services

$25.9M
13.8% OF SERVICE BUDGET

Current service level | Environmental stewardship

Protect natural resources and deliver dependable environmental systems.

FY 2027 service decision: Core collection, treatment, compliance, conservation, and facility responsibilities continue at planned capacity.

SELECTED FY 2027 SERVICE TARGETS

97,376 tons
Class I waste processed

610,000 acres
Mosquito-control treatment

Treatment acreage may include repeat applications.

BUDGET BY COST TYPE

$3.7M	$17.4M	$1.9M	$2.8M
Personnel	Contracts	Capital	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

$14.1M
7.5% OF SERVICE BUDGET

Targeted capacity increase | Managed growth

Manage growth fairly while supporting safe development and housing access.

FY 2027 service decision: Planning capacity increases while regulatory, inspection, and housing services continue.

SELECTED FY 2027 SERVICE TARGETS

28,000
Building inspections

5,800
Permits processed through EnerGov

These targets track permitting and inspection workload.

BUDGET BY COST TYPE

$7.6M	$1.2M	$0.2M	$5.0M
Personnel	Contracts	Capital	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.

Budget coverage: These cards cover Board-administered services. See the opening Program Budget page for the scope and rounding note.

PROGRAM ACCOUNTABILITY

Quality of Life and Community Wellbeing

Board-administered recreation, learning, and veteran services connect community value to expected FY 2027 activity.

Culture & Recreation

$6.0M

3.2% OF SERVICE BUDGET

Current service level | Quality of life

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

FY 2027 service decision: Existing access, recreation, learning, and facility programs are maintained without a major service reduction.

SELECTED FY 2027 SERVICE TARGETS

230,000
Library visitors and program attendees

4,500
Recreation program participants

Library visits and program attendance may include repeat visits.

BUDGET BY COST TYPE

$4.0M	$0.2M	$0.4M	$1.3M
Personnel	Contracts	Capital	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

$0.3M

0.2% OF SERVICE BUDGET

Current service level | Community wellbeing

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

FY 2027 service decision: Core veteran assistance continues, with one added position to meet community demand.

SELECTED FY 2027 SERVICE TARGETS

1,100
Veteran benefit claims processed

BUDGET BY COST TYPE

$0.3M	$0	$0	$18K
Personnel	Contracts	Capital	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.

Budget coverage: These cards cover Board-administered services. See the opening Program Budget page for the scope and rounding note.

BUDGET BOOK

Board Department Budgets

A statement of function, department goal, FY 2027 operating context, services, funding sources, contracts, and performance measures for each of Walton County's 15 departments and related offices and programs.



BOARD DEPARTMENT BUDGETS

Reader's Guide

Start with the ledger, which shows all 15 Board department rollups side by side. Each department or office then has its own one-page profile, grouped below as they appear in the book.

START · P. 77
Start with the ledger
Department Operating Ledger

FINISH · P. 78–109
Then each department
Building Construction and Maintenance, Building Department, Code Compliance, County Administration Offices, Parks & Recreation, Emergency Management, Engineering Department, Environmental Services, Office of Management and Budget, Office of the County Attorney, Planning, Public Works, Purchasing, Tourism Administration, Beach Operations

What each page answers

START WITH THE LEDGER		
Department Operating Ledger	Every department's budget, staffing, and change from FY 2026	**77**

THEN EACH DEPARTMENT		
Building Construction and Maintenance	Facilities maintenance, custodial, and parks maintenance	**78**
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Reading a department profile

What each profile includes
A statement of function and goal, services and performance measures, funding sources, contracts, staffing, and the FY 2027 budget compared with FY 2026.

How departments are grouped
Offices that report through one department, such as the County Administration offices, appear together under that department's name.

DEPARTMENTS

Department Operating Ledger

Walton County's 15 Board department rollups budget a combined $135.8M and employ 665 FTE for FY 2027. The office and program profiles that follow show funded capital items on the responsible department page; those profile totals therefore include capital and should not be added again to the countywide Capital Budget.

$135.8M
TOTAL FY 2027 DEPARTMENT ROLLUPS

+$5.6M
NET CHANGE FROM FY 2026

+4.3%
NET PERCENT CHANGE

665
TOTAL FTE, 15 DEPARTMENTS

$59.80M
PERSONNEL
44.0% of the total

$76.04M
OPERATING
56.0% of the total

Department Summary

DEPARTMENT	FTE	FY26 TOTAL	FY27 TOTAL	PERSONNEL	OPERATING
Tourism Administration	22	$27,447,176	$29,673,729	$2,419,413	$27,254,316
Beach Operations	127	$12,971,943	$16,082,721	$8,805,004	$7,277,717
Public Works	148	$20,850,672	$20,826,000	$13,083,100	$7,742,900
Environmental Services	42	$23,695,761	$23,514,014	$3,651,064	$19,862,950
County Administration Offices	76	$10,488,035	$10,887,378	$7,109,279	$3,778,099
Building Construction & Maintenance	68	$8,639,168	$8,596,305	$5,427,755	$3,168,550
Planning	47	$6,570,086	$6,823,522	$4,945,497	$1,878,025
Code Compliance	43	$4,449,159	$4,811,854	$4,260,744	$551,110
Building	21	$4,035,000	$4,000,000	$2,312,201	$1,687,799
Parks & Recreation	24	$2,919,737	$2,972,948	$1,879,813	$1,093,135
Engineering Department	15	$2,876,106	$2,798,118	$2,177,918	$620,200
Office of the County Attorney	9	$1,993,475	$1,868,514	$1,118,514	$750,000
Purchasing	10	$1,033,795	$1,026,499	$888,999	$137,500
Office of Management and Budget	7	$1,374,708	$1,075,026	$1,017,276	$57,750
Emergency Management	6	$804,151	$887,455	$704,526	$182,929
Total Board Departments	**665**	**$130,148,972**	**$135,844,083**	**$59,801,103**	**$76,042,980**

Department budgets: *The table summarizes operating and personnel budgets for 15 Board departments. The following pages show the related offices and programs, including their capital requests.*

DEPARTMENTS

Building Construction and Maintenance

STATEMENT OF FUNCTION



Facilities Maintenance delivers construction, remodeling, repairs, preventive maintenance, and treatment-plant assistance for County departments and constitutional offices. Parks Maintenance maintains parks, ballfields, office grounds, community centers, irrigation, fencing, playgrounds, and parking islands. Custodian provides cleaning services to County offices countywide.

Strategic priority: Planned Growth and Infrastructure.

DEPARTMENT GOAL

Provide safe, clean, and efficient public facilities for staff, citizens, and visitors

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

GENERAL FUND

$8,912,305 FY 2027 TOTAL

$9,986,168 FY 2026 TOTAL

BUDGET CHANGE

−$1,073,863 -10.8%

WORKFORCE 68 FTE

No change

Personnel	$5,427,755
Contractual	$235,000
Operating	$2,933,550
Capital	$316,000

Primary change

Capital decreases $1,031,000; Operating and contracted services decrease $212,450; Personnel increases $169,587.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Maintain public buildings

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of work orders completed within the department's established timeframe per fiscal year	3,000	3,200	3,439	3,600	**3,800**

Manage facility systems

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of facilities maintained and inspected per year	113	116	115	115	**115**

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$65,000**
Property taxes	**$1,426,130**
State Revenue Share Proceeds	**$792,317**
Local Government 1/2 Cent Sales Tax	**$6,350,567**
Administrative cost allocation	**$278,291**

Illustrative homeowner contribution

$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

CONTRACTED SERVICES

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

FUNDED CAPITAL ITEMS

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 administers construction permitting and building-code compliance. Staff issue contractor licenses, review permit applications and plans, and inspect permitted work at required stages of construction.



Strategic priority: Planned Growth and Infrastructure.

DEPARTMENT GOAL

Ensure safe, quality construction

DEPARTMENT CHALLENGES

Responding to growing workloads while providing timely service, maintaining consistent enforcement, and adapting to changing regulatory and environmental conditions.

BUILDING FUND

$4,000,000 FY 2027 TOTAL

$4,200,000 FY 2026 TOTAL

BUDGET CHANGE

−$200,000 -4.8%

WORKFORCE **21 FTE** No change

Personnel	$2,312,201
Operating	$1,016,059
Indirect	$671,740

Primary change

Operating and contracted services decrease $233,043; Personnel increases $198,043; Capital decreases $165,000.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Issue permits

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of contractor licenses issued and/or renewed per fiscal year	1364	1,468	1,664	1,700	**1,700**

Inspect construction

Verifies permitted work at required stages before completion or occupancy.

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

FUNDING SOURCES / WHO PAYS

Prior-year fund balance **$4,000,000**

The FY 2027 budget uses accumulated Building Fund reserves to reduce a balance above the statutory carryforward limit, rather than charging current permit applicants for this allocation. Section 553.80(7), Florida Statutes, generally limits carryforward to the average of the preceding four fiscal years of building-code enforcement operating budgets, excluding reserves. Restricted funds remain subject to statutory use requirements.

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.



Strategic priority: Government and Operational Performance.

DEPARTMENT GOAL

Promote voluntary compliance to maintain community standards and resolve code violations

DEPARTMENT CHALLENGES

Responding to growing workloads while providing timely service, maintaining consistent enforcement, and adapting to changing regulatory and environmental conditions.

GENERAL FUND

$4,960,654 FY 2027 TOTAL

$4,863,159 FY 2026 TOTAL

BUDGET CHANGE

+$97,495 +2.0%

WORKFORCE 43 FTE

No change

Personnel	$4,260,744
Contractual	$87,600
Operating	$463,510
Capital	$148,800

Primary change

Personnel increases $352,585; Capital decreases $265,200; Operating and contracted services increase $10,110.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Respond to code concerns

Receives and investigates reported conditions that may violate county codes.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of street and beach code cases resolved annually	10,643	10,865	10,215	11,500	**8,000**

The FY 2027 projection is 8,000 cases versus 11,500 reported in 2025. The published schedule does not explain the lower projection; case volume alone does not establish a change in enforcement effort or service quality.

Resolve property violations

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Percentage of code violations resolved through voluntary compliance without formal enforcement action	93.50%	93.50%	94%	94%	**95%**

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$2,385,000**
Tourist Development Tax reimbursement	**$2,244,645**
Property taxes	**$331,009**

Illustrative homeowner contribution

$1.41 of the example home's $645.41 annual County operating tax is allocated here. *$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.*

CONTRACTED SERVICES

Special Magistrate Services	**$87,600**

FUNDED CAPITAL ITEMS

UTV (New) ×4	**$76,800**
SUV (Replacement) ×2	**$72,000**

DEPARTMENTS

County Administration

STATEMENT OF FUNCTION

County Administration carries out Board direction, coordinates work across Board departments, and serves as a point of contact for residents. It also coordinates with Constitutional Officers and municipalities on countywide matters.

Strategic priority: Government and Operational Performance.

DEPARTMENT GOAL

Deliver effective and transparent administration to support County operations

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$2,260,039 FY 2027 TOTAL

$2,219,903 FY 2026 TOTAL

BUDGET CHANGE
+$40,136 +1.8%

WORKFORCE **16 FTE** −1 FTE

Reduced: Administrative Assistant

Personnel Ledger: County Administration Offices remains at 76 FTE because this reduction is offset by Veteran Services' 1-FTE increase.

Personnel	$2,061,039
Operating	$134,000
Capital	$65,000

Primary change

Capital increases $65,000; Personnel decreases $26,864; Operating and contracted services increase $2,000.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Carry out Board direction

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of BCC directives, task orders, and agreements processed annually	213	215	368	350	**360**

Support public accountability

Provides executive oversight, issue resolution, and communication about county operations.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total watch time on social media platforms measured in hours	3,000	3,200	3,019	3,000	**3,100**
Number of public videos created on social media platforms	65	83	105	128	**130**

Source: 2025 Annual Report, p. 11.

FUNDING SOURCES / WHO PAYS

Property taxes	**$1,847,203**
Administrative cost allocation	**$412,836**

Illustrative homeowner contribution

$7.86 of the example home's $645.41 annual County operating tax is allocated here.
$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

SUV (New)	**$65,000**

DEPARTMENTS

Extension Office

STATEMENT OF FUNCTION

The Walton County Extension Service provides scientifically based information for current and pertinent issues that enable county residents to make informed decisions that improve their quality of life. Access to this knowledge is provided by University of Florida trained professionals (extension agents), cooperatively funded by the County, the University of Florida, the U.S. Department of Agriculture, and other joint cooperators.

Included in **County Administration Offices** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

Provide relevant, research-based education and outreach to improve the quality of life for Walton County residents and visitors

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

GENERAL FUND

$597,319 FY 2027 TOTAL

$600,710 FY 2026 TOTAL

BUDGET CHANGE

−$3,391 -0.6%

WORKFORCE **8.5 FTE**

No change

Personnel	$514,924
Operating	$39,395
Capital	$40,000
Other	$3,000

Primary change

Lower personnel and operating costs offset a $40,000 replacement truck, for a $3,391 net decrease.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Share research-based education

Connects residents with practical information from the University of Florida extension system.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of participants attending extension educational programs per calendar year	6,582	6,582	5,110	5,000	**5,000**
Number of people reached through social media engagement per calendar year	40,373	40,373	37,000	40,000	**40,000**

Support agriculture and landscapes

Provides education and assistance for farms, gardens, natural resources, and pest management.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of client consultations performed per calendar year (email, text, field, office, telephone)	2,675	2,675	2,899	2,600	**2,600**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$597,319**

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

4x4 Crew Cab Truck (Replacement)	**$40,000**

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.



Included in **County Administration Offices** in summary reports. **Strategic priority:** Government and Operational Performance.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$839,146 FY 2027 TOTAL

$801,815 FY 2026 TOTAL

BUDGET CHANGE

+$37,331 +4.7%

WORKFORCE **6 FTE** No change

Personnel	$682,221
Contractual	$60,300
Operating	$96,625

Primary change

Operating and contracted services increase $21,680; Personnel increases $15,651.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Maintain county map data

Creates and maintains geographic information used across county operations.

MEASURE	2022	2023	2024	2025	FY27 TARGET
GIS data added and maintained, including streets, building footprints, address, etc.	9,865	9,865	9,953	10,252	**10,500**

Provide public mapping

Makes location-based county information available through maps and online tools.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Customer GIS assistance (Walk-ins, Email, Phone) for address, GIS maps, website, & interactive maps	3,782	3,782	3,900	4,000	**4,250**
Maps produced (Paper & Digital)	2,497	2,497	2,350	2,420	**2,700**

FUNDING SOURCES / WHO PAYS

Telecommunication and Local Communication Tax	**$350,000**
Customer fees, permits and fines	**$102,000**
Local Government 1/2 Cent Sales Tax	**$282,372**
Administrative cost allocation	**$104,774**

CONTRACTED SERVICES

Enterprise GIS Software & Mapping Services	**$60,300**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Included in **County Administration Offices** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

HOUSING & URBAN DEVELOPMENT FUND

$3,057,056 FY 2027 TOTAL

$3,082,896 FY 2026 TOTAL

BUDGET CHANGE

−$25,840 -0.8%

WORKFORCE **3 FTE**

No change

Personnel	$340,806
Contractual	$11,500
Operating	$2,704,750

Primary change

Operating and contracted services decrease $44,250; Personnel increases $19,911.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Support housing stability

Administers eligible housing assistance and improvement activities for residents.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of families served by HUD rental assistance programs per fiscal year	296	298	300	300	**300**
Percentage of available housing vouchers utilized per fiscal year	70%	70%	75%	75%	**75%**

FUNDING SOURCES / WHO PAYS

Federal grant - Housing and Urban Development (HUD)	**$3,057,056**

CONTRACTED SERVICES

Audit Services	**$11,500**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.



Included in **County Administration Offices** in summary reports. **Strategic priority:** Government and Operational Performance.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$1,426,936 FY 2027 TOTAL

$1,338,993 FY 2026 TOTAL

BUDGET CHANGE

+$87,943 +6.6%

WORKFORCE **13 FTE** No change

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

Primary change

Personnel increases $43,990; Capital increases $31,000; Operating and contracted services increase $12,953.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Recruit and support employees

Coordinates hiring, onboarding, employee records, and workplace support.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of employees onboarded and trained per fiscal year	210	226	231	240	**260**

Administer pay and benefits

Manages compensation, benefits, classification, and related personnel processes.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of personnel action forms and benefits changes processed per fiscal year	874 & 331	961 & 437	932 & 425	900 & 450	**900 & 450**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$1,103,953**
Administrative cost allocation	**$322,983**

CONTRACTED SERVICES

Employee Screening Services	**$29,600**

FUNDED CAPITAL ITEMS

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.



Included in **County Administration Offices** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

GENERAL FUND

$2,155,655 FY 2027 TOTAL

$1,894,963 FY 2026 TOTAL

BUDGET CHANGE **+$260,692** +13.8%

WORKFORCE **22.5 FTE** No change

Personnel	$1,625,655
Contractual	$60,000
Operating	$320,000
Capital	$150,000

Primary change

Personnel increases $272,392; Capital decreases $22,000; Operating and contracted services increase $10,300.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Provide books and information

Connects residents with collections, research help, technology, and digital resources.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of new items added to the library collection (physical and digital) annually	5,873	6,467	8,844	9,100	**7,000**

Source: 2025 Annual Report, p. 34.

Support learning at every age

Offers literacy, educational, and cultural programs for children, adults, and families.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of visitors and program attendees annually	136,843	143,477	215,223	220,000	**230,000**

Reported visits and program attendance are not presented as a verified count of distinct residents; repeat attendance may be included.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$21,000**
Local Government 1/2 Cent Sales Tax	**$2,134,655**

CONTRACTED SERVICES

Integrated Library System (ILS)	**$60,000**

FUNDED CAPITAL ITEMS

Books and library materials	**$150,000**

DEPARTMENTS

Probation

STATEMENT OF FUNCTION

The Probation Department supervises people sentenced to county probation, monitors compliance with court-ordered conditions, reports to the court, and connects probationers with required services.



Included in **County Administration Offices** in summary reports. **Strategic priority:** Public Safety and Health.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

GENERAL FUND

$370,577 FY 2027 TOTAL

$364,655 FY 2026 TOTAL

BUDGET CHANGE

+$5,922 +1.6%

WORKFORCE **4 FTE** No change

Personnel	$329,527
Contractual	$19,000
Operating	$22,050

Primary change

Personnel increases $5,072; Operating and contracted services increase $850.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Report to the court

Provides compliance information and case updates needed for judicial decisions.

MEASURE	2022	2023	2024	2025	FY27 TARGET
County court hearings attended by probation officers	83	83	62	53	**60**

Source: 2025 Annual Report, p. 33. Annual report period is October 2024–September 2025.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$295,000**
Local Government 1/2 Cent Sales Tax	**$75,577**

CONTRACTED SERVICES

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

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Included in **Environmental Services** in summary reports. **Strategic priority:** Environment and Natural Resources.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

GENERAL FUND

$150,000 FY 2027 TOTAL

$143,330 FY 2026 TOTAL

BUDGET CHANGE

+$6,670 +4.7%

WORKFORCE 2 FTE

No change

Personnel	$148,520
Operating	$1,480

Primary change

Personnel increases $7,315; Operating and contracted services decrease $645.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Support conservation planning

Provides local assistance for soil, water, and natural-resource conservation practices.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of CSP contracts approved and total acreage managed under the program per fiscal year	4 & 1,782	8 & 2,183	18 & 9,782	19 & 9,987	**20 & 10,000**

Connect landowners with technical help

Links agricultural and rural property needs with conservation information and partners.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of EQIP contracts approved and total acreage managed under the program per fiscal year	66 & 14,768	84 & 17,553	80 & 13,918	76 & 15,189	**80 & 15,500**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$150,000**

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.



Included in **County Administration Offices** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

Deliver timely, effective, and informative assistance to veterans and their families

DEPARTMENT CHALLENGES

Meeting changing community needs while managing caseloads, maintaining public access, and delivering reliable service with limited staffing and program capacity.

GENERAL FUND

$316,650 FY 2027 TOTAL

$236,100 FY 2026 TOTAL

BUDGET CHANGE **+$80,550** +34.1%

WORKFORCE **3 FTE** +1 FTE

Added: Administrative Assistant

Personnel Ledger: County Administration Offices remains at 76 FTE because this increase offsets County Administration's 1-FTE reduction.

Personnel	$298,724
Operating	$17,926

Primary change

Personnel increases $80,324; Operating and contracted services increase $226.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Help veterans navigate benefits

Provides information and assistance with eligible federal, state, and local benefits.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Percentage of staff completing annual training	100%	100%	100%	100%	**100%**

Prepare and track claims

Assists veterans and families with applications, evidence, and claim follow-up.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of claims processed for veterans per fiscal year	752	1,023	1,074	1,151	**1,100**

Source: 2025 Annual Report, p. 41.

Connect families with support

Refers veterans, dependents, and survivors to appropriate services and resources.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of outreach presentations or events held for veterans	3	2	3	3	**5**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$316,650**

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Included in **Parks & Recreation** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

GENERAL FUND

$1,805,555 FY 2027 TOTAL

$1,974,044 FY 2026 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

Capital decreases $225,500; Personnel increases $33,511; Operating and contracted services increase $23,500.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Operate the golf course

Provides and maintains the public golf experience at Eagle Springs.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of rounds played per fiscal year	29,878	31,153	33,589	37,722	**43,000**

Source: 2025 Annual Report, p. 17.

Host community recreation

Provides access, programming, and gathering opportunities at the recreation center.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of pool attendees during the open season	2,858	3,018	2,606	1,332	**2,750**

Source: 2025 Annual Report, p. 31. Figure is for the 2025 season.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$1,390,000**
Local Government 1/2 Cent Sales Tax	**$415,555**

CONTRACTED SERVICES

Equipment Lease	**$100,000**

FUNDED CAPITAL ITEMS

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 provides food and beverage service for golfers, pool visitors, charity tournaments, and private events such as receptions, reunions, and family gatherings.



Included in **Parks & Recreation** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

Provide exceptional dining and event services that enhance community engagement

DEPARTMENT CHALLENGES

Maintaining dependable customer service while managing food, supply, labor, and operating costs that can change quickly.

GENERAL FUND

$570,000 FY 2027 TOTAL

$577,884 FY 2026 TOTAL

BUDGET CHANGE

−$7,884 -1.4%

WORKFORCE **6 FTE** No change

Personnel	$385,100
Contractual	$8,000
Operating	$176,900

Primary change

Operating and contracted services decrease $23,000; Personnel increases $15,116.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Provide food service

Prepares and serves food and beverages for Eagle Springs patrons and guests.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of guest checks processed per fiscal year	7,824	39,048	50,206	55,000	**60,000**

Support events and outings

Provides hospitality support for golf, recreation, and community events.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of events hosted	5	42	50	39	**65**

Source: 2025 Annual Report, p. 17.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$440,000**
Local Government 1/2 Cent Sales Tax	**$130,000**

CONTRACTED SERVICES

Dishwasher Maintenance Agreement	**$8,000**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

DEPARTMENTS

Recreation

STATEMENT OF FUNCTION

The Recreation Department operates youth and adult programs and maintains fields, courts, buildings, and equipment used for community recreation.

Included in **Parks & Recreation** in summary reports. **Strategic priority:** Quality of Life.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

GENERAL FUND

$833,393 FY 2027 TOTAL

$859,309 FY 2026 TOTAL

BUDGET CHANGE
−$25,916 -3.0%

WORKFORCE **6 FTE** No change

Personnel	$591,658
Operating	$211,735
Capital	$30,000

Primary change

Capital decreases $30,000; Personnel increases $4,949; Operating and contracted services decrease $865.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Provide recreation programs

Coordinates activities, leagues, and opportunities for residents of different ages.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of participants in recreational programs per fiscal year (Rec Soccer, Basketball, Kickball, etc.)	3,378	3,786	3,891	4,214	**4,500**

Source: 2025 Annual Report, p. 31. Sum of seven County-run basketball, soccer, camp, and adult kickball participation counts. Excludes separately listed County-supported and travel programs; participants may appear in multiple programs.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$180,000**
Local Government 1/2 Cent Sales Tax	**$653,393**

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

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

DEPARTMENTS

Emergency Management

STATEMENT OF FUNCTION

Emergency Management coordinates preparedness, response, recovery, and mitigation around the clock. During disasters, the Emergency Operations Center connects government agencies, nonprofit organizations, businesses, and community partners for communications, command, and resource coordination.

Strategic priority: Public Safety and Health.

DEPARTMENT GOAL

Enhance community preparedness, readiness, and resilience through education, training, outreach, and volunteer engagement to effectively mitigate and respond to disasters

DEPARTMENT CHALLENGES

Maintaining year-round readiness for unpredictable events, seasonal demand, severe weather, and competition for trained personnel and specialized equipment.

GENERAL FUND

$912,455 FY 2027 TOTAL

$804,151 FY 2026 TOTAL

BUDGET CHANGE

+$108,304 +13.5%

WORKFORCE 6 FTE

+0.5 FTE

Added: Technology Coordinator

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

Primary change

Personnel increases $43,275; Operating and contracted services increase $40,029; Capital increases $25,000.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Prepare for emergencies

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of community outreach events held, and total participants reached per fiscal year	23 & 20,000	23 & 20,000	23 & 21,000	22 & 25,000+	**24 & 22,000**

Source: 2025 Annual Report, p. 19. Report describes more than 25,000 residents reached.

Coordinate emergency response

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of CERT volunteer hours contributed per fiscal year	2,500	2,500	2,500	2,500	**2,500**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$912,455**

CONTRACTED SERVICES

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

FUNDED CAPITAL ITEMS

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

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.



Strategic priority: Planned Growth and Infrastructure.

DEPARTMENT GOAL

Support infrastructure planning and delivery by maintaining and updating the Capital Improvement Plan (CIP), providing transparent reporting, and coordinating engineering support for County projects

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

TRANSPORTATION FUND

$2,379,118 FY 2027 TOTAL

$2,474,578 FY 2026 TOTAL

BUDGET CHANGE

−$95,460 -3.9%

WORKFORCE **14 FTE**

−2 FTE

Reduced: Administrative Assistant; Administrative Project Coordinator

Personnel Ledger: 15 FTE = Engineering 14 + Mossy Head Wastewater 1.

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

Primary change

Personnel decreases $95,460.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Design public infrastructure

Develops and reviews plans for roads, drainage, and other county infrastructure.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Was the five-year Capital Improvement Plan (CIP) updated and approved?	N/A	N/A	Yes	Yes	**Yes**

Manage infrastructure projects

Coordinates engineering work from scope and permitting through construction.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Have the quarterly reports and the annual reports been published and approved?	N/A	N/A	Yes	Yes	**Yes**
Has the department website been updated to reflect the current status of active projects?	N/A	N/A	Yes	Yes	**Yes**

FUNDING SOURCES / WHO PAYS

Fuel taxes	**$2,379,118**

CONTRACTED SERVICES

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

FUNDED CAPITAL ITEMS

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

DEPARTMENTS

Environmental Resources

STATEMENT OF FUNCTION

Environmental Resources manages water-quality monitoring, environmental compliance, habitat restoration, conservation projects, and technical coordination with residents and government agencies.



Included in **Environmental Services** in summary reports. **Strategic priority:** Environment and Natural Resources.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Responding to growing workloads while providing timely service, maintaining consistent enforcement, and adapting to changing regulatory and environmental conditions.

GENERAL FUND

$648,922 FY 2027 TOTAL

$840,902 FY 2026 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

Operating and contracted services decrease $168,284; Capital decreases $25,000; Personnel increases $1,304.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Manage environmental projects

Plans and coordinates restoration, monitoring, and resource-management initiatives.

MEASURE	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**

Provide environmental review

Supplies technical review and guidance for county projects and environmental responsibilities.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of stormwater inspections performed and compliance with NPDES regulations	77	77	78	80	**80**

FUNDING SOURCES / WHO PAYS

Property taxes	**$640,922**
Customer fees, permits and fines	**$8,000**

Illustrative homeowner contribution

$2.73 of the example home's $645.41 annual County operating tax is allocated here. *$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.*

CONTRACTED SERVICES

Choctawhatchee Bay Water Quality Contract	**$36,000**
Coastal Dune Lake Water Quality Contract	**$26,875**

FUNDED CAPITAL ITEMS

ATV Side-by-side (New)	**$17,500**
ATV Trailer (New)	**$2,500**

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.

Included in **Environmental Services** in summary reports. **Strategic priority:** Public Safety and Health.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Responding to growing workloads while providing timely service, maintaining consistent enforcement, and adapting to changing regulatory and environmental conditions.

MOSQUITO CONTROL FUND

$1,426,937 FY 2027 TOTAL

$1,340,000 FY 2026 TOTAL

BUDGET CHANGE
+$86,937 +6.5%

WORKFORCE **8 FTE** −1 FTE

Reduced: Lead Mosquito Control Technician

Personnel Ledger: Environmental Services remains at 42 FTE because this reduction offsets Solid Waste's 1-FTE increase.

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

Primary change

Operating and contracted services increase $168,982; Personnel decreases $67,045; Capital decreases $15,000.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Monitor mosquito activity

Uses surveillance and field information to identify mosquito populations and conditions.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of site inspections performed per fiscal year	4,936	5,303	8,289	9,600	**9,750**

Reduce mosquito populations

Applies appropriate treatment and source-control practices in the service area.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of acres treated per fiscal year	355,025	473,516	575,734	≈309,000	**610,000**

This is a treatment-activity measure. The published schedule does not specify how repeat treatments are counted; it should not be interpreted as verified unique land area. Source: 2025 Annual Report, p. 25. Annual report gives approximate treatment acreage.

FUNDING SOURCES / WHO PAYS

Property taxes	**$1,426,937**

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

4x4 Cab Truck (New)	**$55,000**
ULV Spray Unit (New) ×2	**$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.

Included in **Engineering Department** in summary reports. **Strategic priority:** Planned Growth and Infrastructure.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

TRANSPORTATION FUND

$464,000 FY 2027 TOTAL

$1,402,528 FY 2026 TOTAL

BUDGET CHANGE
−$938,528 -66.9%

WORKFORCE **1 FTE** No change

Personnel	$94,800
Contractual	$150,000
Operating	$219,200

Primary change

Capital decreases $956,000; Personnel increases $9,940; Operating and contracted services increase $7,532.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Maintain the treatment system

Inspects, repairs, and maintains facility equipment and supporting infrastructure.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of lift station inspections or repairs completed per fiscal year	30	30	30	30	**30**

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$85,000**
Small County Surtax transfer	**$379,000**

Sales-tax-funded transfer from the originating fund; distinct from prior-year fund balance.

CONTRACTED SERVICES

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

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.



Included in **Environmental Services** in summary reports. **Strategic priority:** Environment and Natural Resources.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

SOLID WASTE FUND

$23,119,567 FY 2027 TOTAL

$22,110,673 FY 2026 TOTAL

BUDGET CHANGE

+$1,008,894 +4.6%

WORKFORCE **28 FTE** +1 FTE

Added: Solid Waste Scale Operator

Personnel Ledger: Environmental Services remains at 42 FTE because this increase offsets Mosquito Control's 1-FTE reduction.

Personnel	$2,377,275
Contractual	$17,200,000
Operating	$1,055,100
Indirect	$697,192
Capital	$1,790,000

Primary change

Capital increases $1,140,000; Operating and contracted services decrease $174,090; Personnel increases $42,984.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Operate waste facilities

Maintains transfer, convenience, recycling, and related solid-waste sites and equipment.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total tons of Class I waste processed per year	93,752	94,525	94,732	96,147	**97,376**
Total tons of Class III waste processed per year	30,047	30,047	36,662	34,806	**40,572**

Reduce improper disposal

Supports recycling, public information, and responsible handling of eligible materials.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total tons of yard waste processed per year	8,513	11,416	12,504	10,673	**13,426**
Total tons of recyclable material processed per year	1,517	1,412	1,267	1,137	**1,150**

FUND RESOURCES / WHO PAYS

Discretionary Sales Surtax	**$40,000,000**
Customer fees, permits and fines	**$560,000**
Interest	**$101,564**
Scrap Sales	**$40,000**

Fund resources of $40,701,564 support this $23,119,567 department budget and $17,581,997 in transfers to other County funds. See the Interfund Transfer Ledger.

CONTRACTED SERVICES

Waste Collection and Disposal Franchise Services	**$17,000,000**
Iron Remediation System Remedial Action Plan Modifications	**$100,000**
Annual Compliance Monitoring Services	**$100,000**

FUNDED CAPITAL ITEMS

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**

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.

Strategic priority: Government and Operational Performance.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$1,075,026 FY 2027 TOTAL

$1,524,708 FY 2026 TOTAL

BUDGET CHANGE
−$449,682 -29.5%

WORKFORCE **7 FTE** No change

Personnel	$1,017,276
Operating	$57,750

Primary change

Operating and contracted services decrease $275,000; Capital decreases $150,000; Personnel decreases $24,682.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Build the annual budget

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Percentage of budget prepared in compliance with Florida Statutes and Truth in Millage requirements	100%	100%	100%	100%	100%

Monitor public spending

Tracks budget performance and supports amendments throughout the fiscal year.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total amount of grant expenditures managed per fiscal year	$14.3M	$10.4M	$16.7M	$15.6M	$10M
Number of budget transfers and amendments processed per fiscal year	83	98	66	70	60

Explain financial decisions

Produces schedules, forecasts, analysis, and public budget information for decision-making.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of engaged sessions on the budget website per fiscal year	N/A	N/A	328	500	600

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	$440,670
Customer fees, permits and fines	$15,000
Administrative cost allocation	$619,356

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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).



Strategic priority: Government and Operational Performance.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$1,868,514 FY 2027 TOTAL

$1,993,475 FY 2026 TOTAL

BUDGET CHANGE

−$124,961 -6.3%

WORKFORCE **9 FTE** −1 FTE

Reduced: Paralegal

Personnel	$1,118,514
Contractual	$650,000
Operating	$100,000

Primary change

Personnel decreases $122,961; Operating and contracted services decrease $2,000.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Prepare and review legal documents

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of contracts, agreements, and procurement documents reviewed per fiscal year	380	380	380	390	**400**
Average response time for processing public records requests measured in days	5	5	5	4.5	**4.5**
Number of processed public records requests per fiscal year	400	400	415	425	**450**

FUNDING SOURCES / WHO PAYS

Property taxes	**$740,131**
State Revenue Share Proceeds	**$933,143**
Customer fees, permits and fines	**$2,500**
Administrative cost allocation	**$192,740**

Illustrative homeowner contribution

$3.15 of the example home's $645.41 annual County operating tax is allocated here.
$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.

CONTRACTED SERVICES

County Attorney Legal Services	**$650,000**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.



Strategic priority: Planned Growth and Infrastructure.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Responding to growing workloads while providing timely service, maintaining consistent enforcement, and adapting to changing regulatory and environmental conditions.

GENERAL FUND

$7,032,522 FY 2027 TOTAL

$6,689,864 FY 2026 TOTAL

BUDGET CHANGE

+$342,658 +5.1%

WORKFORCE 47 FTE

+2 FTE

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

Personnel	$4,945,497
Contractual	$1,222,000
Operating	$656,025
Capital	$209,000

Primary change

Personnel increases $331,453; Capital increases $89,222; Operating and contracted services decrease $78,017.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Review development proposals

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Percentage of development projects that meet MS4 permitting requirements	100%	100%	100%	100%	**100%**
Number of permits processed through the new EnerGov system	3,973	4,646	4,782	4,750	**5,800**

Permit volume measures workload. It does not demonstrate shorter review times or improved turnaround.

FUNDING SOURCES / WHO PAYS

Customer fees, permits and fines	**$3,520,000**
Property taxes	**$1,180,328**
Local Government 1/2 Cent Sales Tax	**$2,332,194**

Illustrative homeowner contribution

$5.03 of the example home's $645.41 annual County operating tax is allocated here. *$250,000 assessed home less $51,411 homestead exemption; $198,589 taxable at 3.2500 County mills. Allocated by property-tax share, not an average bill or full service cost. Excludes other taxing authorities. See Property Tax Allocation.*

CONTRACTED SERVICES

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	**$460,000**
Local Mitigation Strategy (LMS) Update	**$150,000**
Continuing Maintenance Services	**$110,000**

FUNDED CAPITAL ITEMS

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

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.



Strategic priority: Planned Growth and Infrastructure.

DEPARTMENT GOAL

Provide, maintain, and improve Walton County's public infrastructure in a sustainable, innovative, and efficient manner to support safety, mobility, environmental stewardship, and economic development

DEPARTMENT CHALLENGES

Keeping pace with growth while maintaining aging assets, managing construction costs, and scheduling work with limited staff and equipment.

TRANSPORTATION FUND

$27,825,000 FY 2027 TOTAL

$25,201,472 FY 2026 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	$6,999,000

Primary change

Capital increases $2,648,200; Operating and contracted services decrease $62,853; Personnel increases $38,181.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Maintain roads and rights-of-way

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of miles of road maintained or improved per fiscal year (unpaved and paved roads)	1,046	1,046	1,046	1,046	**1,049**

Source: 2025 Annual Report, p. 35.

Deliver transportation improvements

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of capital improvement projects completed per fiscal year	11	10	18	17	**23**

FUNDING SOURCES / WHO PAYS

Fuel taxes	**$5,684,094**
Racing Tax	**$112,000**
Interest	**$1,650,000**
Surplus Equipment Sales	**$776,000**
Miscellaneous Revenue	**$100,000**
Prior-year fund balance	**$4,881,906**
Use of accumulated resources from prior years, not new revenue collected in FY 2027.	
Small County Surtax transfer	**$14,621,000**
Sales-tax-funded transfer from the originating fund; distinct from prior-year fund balance.	

CONTRACTED SERVICES

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**

FUNDED CAPITAL ITEMS

Roadway infrastructure (Local Option Fuel Tax)	**$4,500,000**
21-Yard Dump Trucks (New) ×5 — Districts 1–5	**$1,225,000**
Remaining vehicles and equipment	**$1,274,000**

For individual equipment requests, see the Machinery, Vehicles, and Equipment Ledger (pp. 121–123). For roadway projects and funding, see the Transportation and Infrastructure Capital Ledger (pp. 114–116).

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.

Strategic priority: Government and Operational Performance.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Supporting a growing organization while recruiting and retaining skilled staff, modernizing systems, meeting compliance requirements, and responding to competing priorities.

GENERAL FUND

$1,076,499 FY 2027 TOTAL

$1,188,795 FY 2026 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

Capital decreases $105,000 and operating costs decrease $8,000, while personnel increases $704.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Run fair solicitations

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

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of formal solicitations per fiscal year	18	21	30	30+	**28**

Source: 2025 Annual Report, p. 30. Report includes ITBs, RFPs, RFQs, ITQs, and ITNs.

Support county purchasing

Helps departments obtain needed resources under adopted rules and contracts.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of purchase orders processed per fiscal year	4,389	5,900	4,596	6,136	**5,000**

Source: 2025 Annual Report, p. 30.

Maintain procurement records

Documents awards, contracts, vendor information, and purchasing compliance.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of inventory issues processed per fiscal year	4,731	5,149	1,317	3,000	**3,300**

FUNDING SOURCES / WHO PAYS

Local Government 1/2 Cent Sales Tax	**$864,637**
Administrative cost allocation	**$211,862**

CONTRACTED SERVICES

Purchasing Software	**$65,000**

FUNDED CAPITAL ITEMS

Procurement Building Improvements (New)	**$50,000**

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.



Strategic priority: Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Four positions oversee the $59.0M Tourist Development Fund, whose uses are restricted by state law to tourism-related purposes.

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.

TOURIST DEVELOPMENT FUND

$3,290,000 FY 2027 TOTAL

$2,998,667 FY 2026 TOTAL

BUDGET CHANGE

+$291,333 +9.7%

WORKFORCE **4 FTE** No change

Personnel	$631,415
Operating	$1,554,500
Indirect	$1,054,085
Capital	$50,000

Primary change

Operating and contracted services increase $301,174; Personnel decreases $59,841; Capital increases $50,000.

VIEW ONLINE

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation	$3,290,000

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

SUV (Replacement)	$50,000

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.

Included in **Tourism Administration** in summary reports. **Strategic priority:** Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Nine positions handle group sales for meetings, weddings, and travel, and staff the visitor center.

TOURIST DEVELOPMENT FUND

$1,950,000 FY 2027 TOTAL

$1,790,723 FY 2026 TOTAL

BUDGET CHANGE **+$159,277** +8.9%

WORKFORCE **9 FTE** No change

Personnel	$863,987
Contractual	$137,438
Operating	$821,850
Indirect	$126,725

Primary change

Operating and contracted services increase $130,334; Personnel increases $28,943.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Develop group business

Builds relationships with meeting, wedding, incentive, and travel planners.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Meeting leads generated for partners	185	209	234	234	**234**

Operate visitor services

Provides in-person destination guidance, materials, and referrals.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Visitor Center visitor count	17,712	17,313	18,309	18,309	**18,309**
Visitor Center merchandise sales	$188,961	$219,627	$231,804	$231,804	**$231,804**

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation **$1,950,000**

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

Advertising Services	**$137,438**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Included in **Tourism Administration** in summary reports. **Strategic priority:** Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Five positions manage media relations, press visits, and tourism communications, supported by a $114,000 public relations contract.

TOURIST DEVELOPMENT FUND

$950,000 FY 2027 TOTAL

$894,445 FY 2026 TOTAL

BUDGET CHANGE **+$55,555** +6.2%

WORKFORCE **5 FTE** No change

Personnel	$515,869
Contractual	$114,000
Operating	$262,939
Indirect	$57,192

Primary change

Personnel increases $40,387; Operating and contracted services increase $15,168.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Manage public relations

Coordinates media relations, press visits, releases, and destination storytelling.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Earned media value	$8,894,798	$3,800,572	$2,069,323	$2,069,323	**$2,069,323**

Inform partners and residents

Shares timely tourism information with community and industry stakeholders.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Beach safety texts sent	6,730,695	7,939,656	6,109,270	6,109,270	**6,109,270**

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation **$950,000**

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

Public Relations Services	**$114,000**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Included in **Tourism Administration** in summary reports. **Strategic priority:** Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Four positions manage $12.5M in contracted advertising, research, and digital marketing services.

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.

TOURIST DEVELOPMENT FUND

$14,502,450 FY 2027 TOTAL

$13,834,592 FY 2026 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

Primary change

Operating and contracted services increase $653,636; Personnel increases $14,222.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Plan and place destination advertising

Develops integrated campaigns and media investments for priority markets.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total paid media impressions	300,732,064	251,223,913	171,549,291	171,549,291	**171,549,291**

Manage digital visitor engagement

Operates web, social, email, customer-relationship, and digital-asset platforms.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Website visits	1,375,592	1,423,420	1,894,677	1,894,677	**1,894,677**
YouTube video views	6,438,932	6,185,756	4,197,623	4,197,623	**4,197,623**
BookDirect visits	33,020	25,270	22,263	22,263	**22,263**

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation	**$14,502,450**

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

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**

FUNDED CAPITAL ITEMS

No capital purchase or project is budgeted for FY 2027.

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.

Strategic priority: Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Sixty-seven positions, up seven, target daily cleaning of 66 beach and bay access facilities in peak season and completion of 6,000 work orders.

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.

TOURIST DEVELOPMENT FUND

$13,000,000 FY 2027 TOTAL

$10,471,698 FY 2026 TOTAL

BUDGET CHANGE

+$2,528,302 (+24.1%)

WORKFORCE 67 FTE (+7 FTE)

Added: Beach Maintenance Landscape Technician (+2); Electrician Helper (+1); Beach Maintenance Specialist (+4)

Personnel Ledger: 127 FTE = Beach Operations 67 + Beach Tram 60.

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

Primary change

Adds $1.10M capital, $1.00M operating and shared costs, and $0.43M personnel for seven new positions.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Maintain public beach access

Supports cleanliness, amenities, and daily operations at county beach locations.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of beach and bay public access facilities cleaned daily	60	60	62	62	**66**

Source: 2025 Annual Report, p. 39. 15 regional and 47 neighborhood beach/bay access points cleaned twice daily, 363 days per year.

Protect and restore beaches

Coordinates eligible renourishment, shoreline, and beach-preservation work.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Number of maintenance work orders completed per fiscal year	4,177	5,111	5,970	5,183	**6,000**

Source: 2025 Annual Report, p. 39.

Move visitors to the beach

Operates eligible transportation and tram activities that support beach access.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of passengers transported annually by the shuttle service	77,282	193,725	168,203	224,352	**250,000**

Source: 2025 Annual Report, p. 40.

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation	**$13,000,000**

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

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**

FUNDED CAPITAL ITEMS

Beach Operations vehicles, machinery and equipment	**$1,902,500**

The budget includes $200,000 for a new Truck Wash System. Operating costs and expected savings have not been estimated.

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.



Included in **Beach Operations** in summary reports. **Strategic priority:** Economic Development and Tourism.

DEPARTMENT GOAL

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

DEPARTMENT CHALLENGES

Sixty positions, up six drivers and crew leaders, support a target of 250,000 riders, compared with 224,352 rides reported in 2025.

TOURIST DEVELOPMENT FUND

$5,242,221 FY 2027 TOTAL

$3,516,126 FY 2026 TOTAL

BUDGET CHANGE

+$1,726,095 +49.1%

WORKFORCE **60 FTE** +6 FTE

Added: Beach Tram Driver (+4); Transportation Assistant Crew Leader (+2)

Personnel Ledger: 127 FTE = Beach Operations 67 + Beach Tram 60.

Personnel	$3,813,305
Operating	$744,750
Indirect	$177,166
Capital	$507,000

Primary change

The increase adds $1.12M in personnel, $0.29M in capital, $0.18M in shared costs, and $0.14M in operating costs.

VIEW ONLINE

CORE SERVICES & PERFORMANCE

Move visitors to the beach

Operates eligible transportation and tram activities that support beach access.

MEASURE	2022	2023	2024	2025	FY27 TARGET
Total number of passengers transported annually by the shuttle service	77,282	193,725	168,203	224,352	**250,000**

Source: 2025 Annual Report, p. 40.

FUNDING SOURCES / WHO PAYS

Tourist Development Fund allocation	**$5,242,221**

Office appropriation supported by restricted lodging-tax resources; not a separate office revenue assignment.

CONTRACTED SERVICES

No separately identified contracted services are budgeted for FY 2027.

FUNDED CAPITAL ITEMS

Beach Tram vehicles and transportation equipment	**$507,000**

The $507,000 capital allocation includes three replacement ADA shuttles and one new pickup.

BUDGET BOOK

Workforce Budget

Personnel cost and capacity across Walton County government — the number and mix of positions, the cost of maintaining the workforce, and the Self-Insurance Fund reserve supporting employee health benefits.

WORKFORCE BUDGET

Reader's Guide

Personnel cost changes for two different reasons: the number and mix of positions, and the cost of each position. This section separates the two and shows how employee health benefits are financed.

START · P. 112
Start with cost and capacity
People, Cost and Capacity

FINISH · P. 113–114
Then the detail
Personnel Ledger, Self-Insurance Fund

What each page answers

START WITH COST AND CAPACITY

People, Cost and Capacity	Why personnel cost changes: positions versus pay and benefits	**112**

THEN THE DETAIL

Personnel Ledger	Positions and personnel cost by office	**113**
Self-Insurance Fund	How employee health benefits are financed and reserved	**114**

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.

1,513	1,506	7	+15
BUDGETED POSITIONS	FULL-TIME POSITIONS	PART-TIME POSITIONS	NET CHANGE IN BUDGETED POSITION EQUIVALENTS
$164.2M	**47.6%**	**665**	**848**
COUNTYWIDE PERSONNEL COST	SHARE OF EXPENDITURES	BOARD POSITION EQUIVALENTS	CONSTITUTIONAL, BOARD OFFICE AND COURT EQUIVALENTS

Countywide personnel cost change

PERSONNEL COST	FY 2026	FY 2027	CHANGE
Constitutional offices, Board Office and courts	$98,788,928	$104,428,668	**$5,639,740**
Board departments	$56,902,515	$59,801,103	**$2,898,588**
Countywide total	$155,691,443	$164,229,771	**$8,538,328**

Board department change by cost category

PERSONNEL COST	FY 2026	FY 2027	CHANGE
Salaries and wages, including overtime	$39,198,452	$40,750,289	**$1,551,837**
Health insurance	$8,424,055	$9,441,899	**$1,017,844**
Retirement contributions	$5,507,907	$5,718,171	**$210,264**
Other employer benefits and payroll taxes	$3,772,101	$3,890,744	**$118,643**

Wages reflect staffing, pay adjustments, and overtime. Position equivalents increase from 1,498 to 1,513. Constitutional offices manage their own personnel budgets; their costs are summarized separately from Board compensation categories.

The 3% Board COLA estimate is included in wages. The 5% health-premium scenario is a planning illustration, rather than an additional adopted cost. Budgeted benefit changes reflect both staffing and costs.

Board cost composition and hiring outlook



11.4%
Board turnover assumption
FY 2026 budget-planning rate; FY 2025 voluntary turnover was 11.0%.

~76
Potential replacement hires
Illustration applying 11.4% uniformly to 665 Board FTE; actual hiring depends on vacancies and timing.

+13 FTE
Largest staffing increase
Beach maintenance and tram capacity support 66 facilities, 6,000 work orders and 250,000 riders.

Where staffing changes

Tourism Beach Operations (maintenance +7; tram drivers/crew +6)	+13 FTE
Clerk of Courts (operating capacity)	+3 FTE
Planning (STR compliance and livability)	+2 FTE
Sheriff	+1 FTE
Solid Waste	+1 FTE
Veteran Services	+1 FTE
Emergency Management	+0.5 FTE
Engineering (two administrative positions)	-2 FTE
County Administration (administrative assistant)	-1 FTE
Mosquito Control	-1 FTE
County Attorney (paralegal)	-1 FTE
Property Appraiser	-1 FTE
Eagle Springs Grill	-0.5 FTE

Definitions and scope. *Authorized positions include funded vacancies and seven part-time slots. Comparisons use position equivalents; hours-adjusted FTE requires part-time schedules. Personnel cost includes wages and employer benefits for Board departments, constitutional offices, the Board Office, and County-funded courts. Board compensation assumptions apply to Board offices.*

WORKFORCE BUDGET

Personnel Ledger

FY 2027 staffing and personnel cost for constitutional officers and the County-funded court position, and for Board departments, compared to FY 2026.

VIEW ONLINE

1,513	+15	$164.2M	+5.4%
TOTAL FY 2027 POSITIONS	NET CHANGE IN POSITION EQUIVALENTS	TOTAL FY 2027 PERSONNEL COST	NET PERCENT CHANGE

Constitutional Officers, Board Office, and Court Positions

DEPARTMENT	*FUND*	FY26 EQUIV.	FY27 EQUIV.	+/−	FY26 COST	FY27 COST	+/−
Board of County Commissioners	*General Fund*	11	11	0	$2,552,616	$2,754,289	+$201,673
Circuit Court & Court Innovations	*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 EQUIV.	FY27 EQUIV.	+/−	FY26 COST	FY27 COST	+/−
Beach Operations	*Tourism 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*	7	7	0	$1,041,958	$1,017,276	−$24,682
Office of the County Attorney	*General Fund*	10	9	−1	$1,241,475	$1,118,514	−$122,961
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	$4,945,497	+$331,453
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	*Tourism Fund*	22	22	0	$2,395,702	$2,419,413	+$23,711
Total		**653**	**665**	**+12**	**$56,902,515**	**$59,801,103**	**+$2,898,588**

The 1,513 authorized positions include seven part-time slots. Comparisons use budgeted position equivalents, rather than filled headcount or hours-adjusted FTE. Personnel cost includes salaries, wages, retirement, insurance, and other benefits. Office rollups follow the Department Operating Ledger; "Multiple Funds" identifies departments supported by more than one fund.

WORKFORCE BUDGET

Self-Insurance Fund

Walton County uses an internal service fund to finance employee and retiree health benefits. Contributions are collected in the fund and used to pay health claims and plan-administration costs. The required reserve is 60 days of projected claims; the current allocation provides approximately 74 days of coverage.

$22.9M	60 days	$3.668M	74 days
FY 2027 FUND BUDGET	REQUIRED RESERVE	CURRENT RESERVE ALLOCATION	CURRENT COVERAGE

Reserve Position



Current **$3,668,000** Required **$2,974,054**

Above requirement

The current $3,668,000 allocation provides approximately 74 days of projected-claims coverage, exceeding the 60-day requirement by about $693,946.

How the Fund Is Financed

Employer, employee, retiree, and COBRA health contributions support the plan.

Employee Health Fees	**$22,331,947**
Retiree Health Fees	**$500,000**
COBRA Health Fees	**$50,000**
Interest	**$45,000**
Total FY 2027 Revenue	**$22,926,947**

How the Fund Is Used

The budget supports claims, administration, and other costs of the self-funded plan.

Health Insurance Claims	**$20,626,947**
Administrative Plan Fees	**$2,300,000**
Total FY 2027 Expenditures	**$22,926,947**

How Self-Insurance Protects Taxpayers

The County pays actual health claims and administrative fees rather than transferring all claims risk and insurer pricing into a fixed premium.

The reserve absorbs uneven claim timing and short-term volatility, reducing pressure for abrupt contribution increases after a high-claim period.

Transparent claims and fee experience gives the County a stronger basis for managing plan design, vendors, and future funding.



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 BUDGET

Reader's Guide

Start with the Capital Improvement Plan, which explains the funded program and why each project is needed. The ledgers that follow show the projects each fund pays for.

START · P. 117–119
Start with the plan
Capital Improvement Plan

FINISH · P. 120–129
Then each fund's ledger
Transportation and Infrastructure Capital Ledger, Tourist Development Fund Capital Ledger, Sheriff Capital Project Ledger, Recreation Plat Fee Fund Capital Ledger, Sidewalk Fund Capital Ledger, Machinery, Vehicles, and Equipment Ledger

What each page answers

START WITH THE PLAN		
Capital Improvement Plan	The funded program, why projects are needed, their benefit, and the fund reconciliation	**117–119**

THEN EACH FUND'S LEDGER		
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CAPITAL PROGRAM

Capital Improvement Plan

The funded FY 2027 Capital Improvement Plan totals $43.8 million. The Budget Change Summary's $53.5 million Total Capital adds $7.1 million of machinery, vehicles, and equipment and $2.6 million of debt service budgeted in the Capital Projects Fund. This CIP excludes grant-funded projects, the $2.0 million Sheriff/Fine and Forfeiture Fund project, and tourism projects funded in prior years.

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?

The capital plan addresses two recurring needs: adding capacity as Walton County grows and replacing roads, facilities, and equipment as they age.

Growth Arrives Before the Infrastructure
Under s. 163.3180, Florida Statutes, statewide concurrency applies to sanitary sewer, solid waste, drainage, and potable water, available by occupancy. Local governments may apply concurrency to additional facilities through their comprehensive plans.

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.

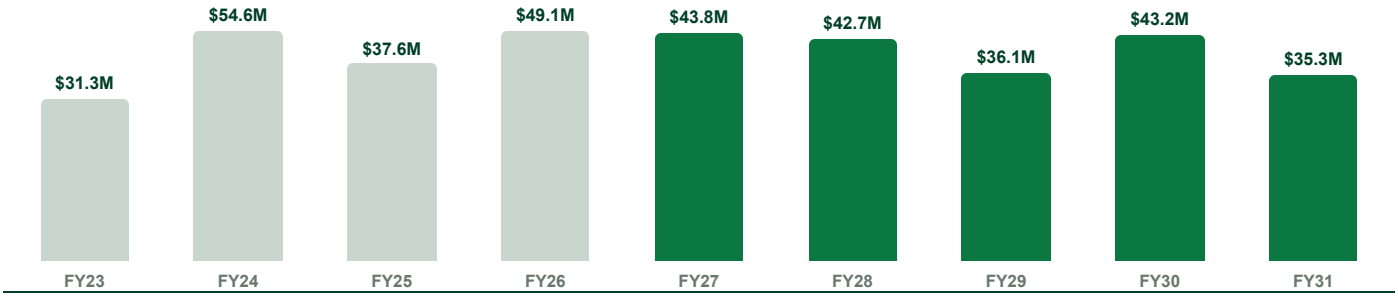
Grant Awards and Match
State and federal awards raise what the County can deliver, but each carries a local match and reporting obligation.

Debt Capacity
Debt is used sparingly; FY 2027 payments are budgeted from the infrastructure portion of the Small County Surtax 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?



The five-year work plan moves from $43.8M in FY 2027 to $35.3M in FY 2031, an $8.5M or 19% decrease, with a temporary rise to $43.2M in FY 2030 as several major facility and infrastructure phases are scheduled.

FY 2027-FY 2031 exclude grant-funded projects, Sheriff/Fine and Forfeiture Fund projects, and tourism projects already funded in prior years. FY 2023-FY 2026 are historical annual capital totals shown for context. All future-year amounts are planning estimates re-evaluated each budget cycle.

Capital Improvement Plan (continued)

What Benefit Will They Provide?

FY 2027 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.

FY 2027 Capital Program to Fund Reconciliation

FUND NAME	AMOUNT
Capital Projects Fund	**$25,035,734**
Transportation Fund	**$4,500,000**
General Fund	**$2,010,000**
Tourist Development Fund	**$11,350,000**
Recreation Plat Fee and Sidewalk Funds	**$900,000**
Funded FY 2027 Capital Program	**$43,795,734**

Presented separately and excluded from the funded FY 2027 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 FY 2027

The largest funded FY 2027 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 Funds 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 IIA	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 FY 2027 program.



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 FY 2027 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 FY 2027 capital program. Sheriff projects are excluded from this ledger subtotal but remain included in the countywide program and are presented separately in the Sheriff Capital Project Ledger.

$24,545,734	30	$4,222,841	Nonrecurring
FY 2027 FINAL TOTAL	PROJECTS	GRANT PROJECT SHOWN SEPARATELY	FY 2027 PROJECT APPROPRIATIONS

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Capital Projects Fund	Property Taxes	38.5%	$9,451,172
Capital Projects Fund	Balance Brought Forward	35.0%	$8,584,562
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**

FY 2027 Funded Projects

Listed from largest to smallest, each line identifies what FY 2027 buys, the project's current delivery stage, its public benefit, and the expected operating effect. A funded FY 2027 phase does not by itself mean every future phase of a multi-year project is fully funded.

Project, funding & public benefit	Investment	FY 2027 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
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
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

Transportation and Infrastructure Capital Ledger (continued)

FY 2027 Funded Projects (continued)

Project, funding & public benefit	Investment	FY 2027 delivery & operating impact	Amount
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
Sugar Drive Connector Rd Capital Projects Fund · Property Taxes **Benefit:** Adds connectivity and incorporates complete-street elements.	New capacity	**Design** New roadway will add future maintenance; cost estimate pending.	$600,000
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
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
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
E Bay Loop (CR 83A E) Northbound Right Turn Lane Capital Projects Fund · Property Taxes **Benefit:** Reduces turning conflicts and improves intersection operations.	Safety/capacity	**Design, permitting & construction** Maintenance absorbed within the existing transportation program.	$300,000
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
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
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
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

Transportation and Infrastructure Capital Ledger (continued)

FY 2027 Funded Projects (continued)

Project, funding & public benefit	Investment	FY 2027 delivery & operating impact	Amount
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
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
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
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
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
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
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
Recreation Building Improvements General Fund · Property Taxes **Benefit:** Preserves County recreation facilities.	Rehabilitation	**Project development** No material new operating cost anticipated.	$30,000
Total			**$24,545,734**
GRANT-FUNDED PROJECT — SHOWN SEPARATELY FROM THE TOTAL ABOVE			
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

CAPITAL IMPROVEMENT PLAN

Tourist Development Fund Capital Ledger

The funded FY 2027 tourism capital program contains only beach renourishment and the 30A Gateway project. Other active projects, funded in prior years, are listed below for reference.

$11,350,000	2	$10,250,000	100%
FY 2027 FUNDED	FY 2027 FUNDED PROJECTS	PREVIOUSLY FUNDED	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**

FY 2027 Funded Projects

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Beach Renourishment (Additional Funds for Future Project) **Benefit:** Preserves shoreline, storm protection, public beaches, and the tourism asset.	**Recurring capital commitment**	**Future project reserve** No new FY 2027 operating cost; future project costs will be defined with scope.	$10,750,000
30A Gateway Improvements **Benefit:** Improves a major visitor gateway and supporting public infrastructure.	**Improvement**	**Project development** Operating impact will be evaluated with the final scope.	$600,000
Total			**$11,350,000**

Previously Funded Projects

These Tourist Development Tax projects were funded in prior years. The $6,000,000 US 331 Bridge Lighting project and other amounts below are excluded from the $11,350,000 FY 2027 tourism total and the $43.8 million FY 2027 capital program.

Project, status & public benefit	Investment	Delivery & operating impact	Amount
US 331 Bridge Lighting **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 **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 **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 **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 **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 **Benefit:** Improves access and protects the surrounding natural resource.	**Rehabilitation**	**Previously funded** Maintenance remains within the existing tourism infrastructure program.	$500,000
Total			**$10,250,000**

Beach renourishment is an ongoing capital commitment because shoreline restoration is periodically required. Its FY 2027 appropriation remains capital rather than operating spending; the previously funded projects above are shown for reference.

CAPITAL IMPROVEMENT PLAN

Sheriff Capital Project Ledger

The two fire stations funded through the Capital Projects Fund make up the FY 2027 Sheriff capital program and are part of the County's $43.8 million funded capital program. Grant-funded projects and one Sheriff/Fine and Forfeiture Fund project are shown separately below.

$7,000,000	2	$11,076,335	$2,000,000
FY 2027 FUNDED	FUNDED FIRE STATIONS	GRANT-FUNDED PROJECTS	SHERIFF/FINE & FORFEITURE FUND PROJECT

Funding by Revenue Source

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

FY 2027 Funded Projects

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Freeport 3280/Bear Creek Fire Station Capital Projects Fund · Property Taxes **Status:** Funded in FY 2027 **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:** Funded in FY 2027 **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
Total			**$7,000,000**

Grant-Funded and Other Projects

Additional public safety projects supported by grants or the Sheriff/Fine and Forfeiture Fund. They are shown here for transparency and are separate from the funded FY 2027 capital program.

Project, status & public benefit	Investment	Delivery & operating impact	Amount
Sheriff Triumph Radio Project Grant Funded · State or Federal Funding **Status:** Grant funded **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 · Property Taxes **Status:** Sheriff/Fine and Forfeiture Fund **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 **Benefit:** Improves fire and emergency-response coverage in Mossy Head.	**New facility**	**Project development** Future facility and maintenance costs will be addressed through Sheriff operations.	$1,000,000
Total			**$13,076,335**

The projects in this section total $13,076,335: $11,076,335 in grant-funded projects and $2,000,000 in the Sheriff/Fine and Forfeiture Fund. They are not part of the County's $43.8 million funded FY 2027 capital program.

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	100%	1	TBD
FY 2027 TOTAL	RECREATION PLAT FEE	PROJECT	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**

FY 2027 Funded Projects

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 FY 2027 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	100%	1	TBD
FY 2027 TOTAL	SIDEWALK FEES	PROJECT	BOARD-DIRECTED

Funding by Revenue Source

Fund	Revenue Source	Share	Amount
Sidewalk Fund	Sidewalk Fees	100.0%	$300,000
Total			**$300,000**

FY 2027 Funded Projects

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 FY 2027 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 FY 2027, funded from ten revenue sources across six funds.

$7,120,300	77	16	6
TOTAL FY 2027 FUNDING	ITEMS, ALL DEPARTMENTS	DEPARTMENTS REPRESENTED	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	FY 2027 Amount
Building Construction & Maintenance	7	$316,000
Code Compliance	6	$148,800
County Administration	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)

Funded FY 2027 items 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 — $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

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

Machinery, Vehicles, & Equipment Ledger (continued)

The remaining funded FY 2027 items follow the same department order as the overview ledger. Tourism Administration, Beach Operations, and Beach Tram are funded by Tourist Development Taxes.

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

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

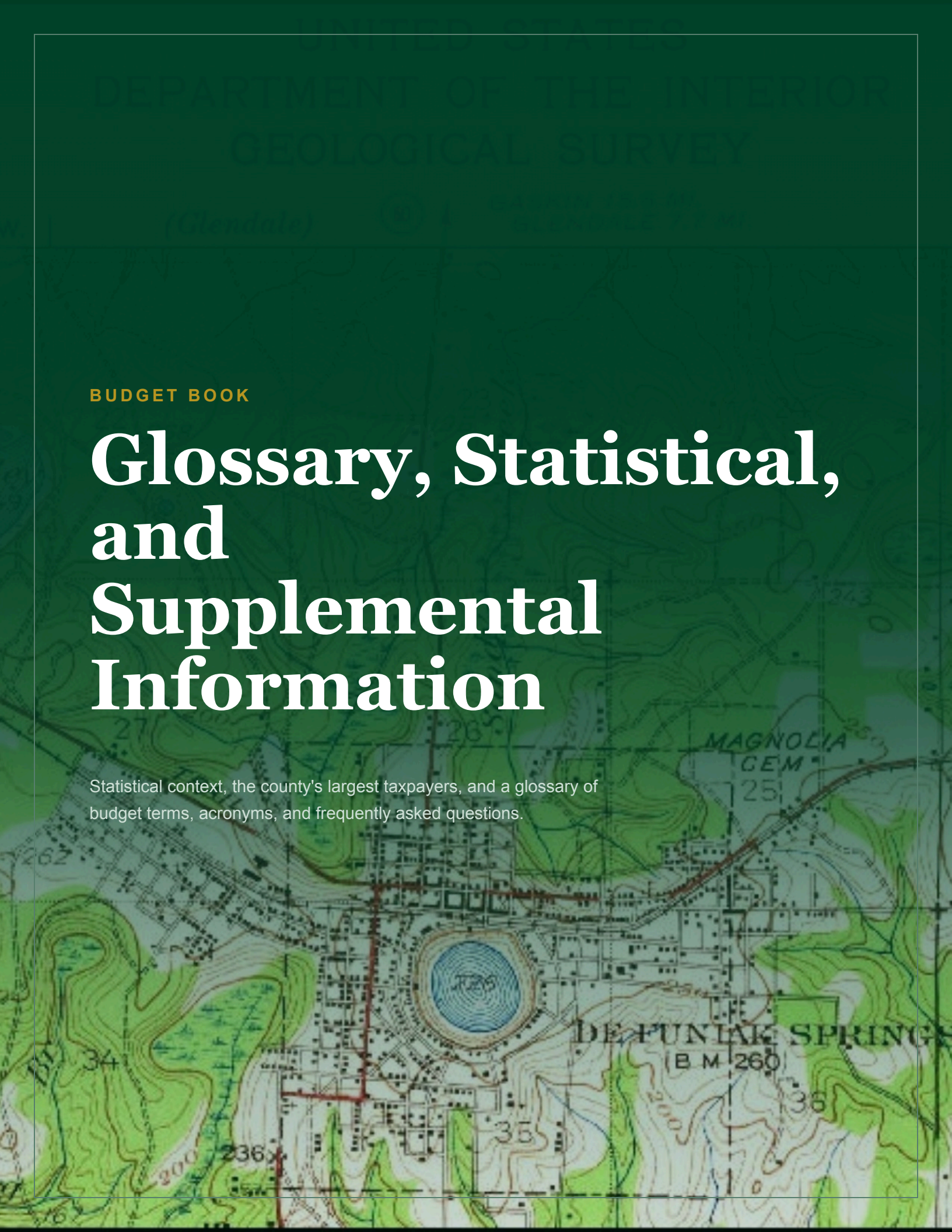
Item Description	Amount
18k Hunter 4-post Lift (Replacement)	$50,000
Snap On Zeus Shop Diagnostic Tool (New)	$18,000
Telehandler Lift (New)	$150,000
Portable Change Message Board (Replacement) — BCC Repl. #8323	$25,000
Portable Change Message Board (Replacement) — BCC Repl. #8637	$25,000
Turo Dingo Lift 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

Truck Wash System: *The budget includes $200,000 for new Beach Operations equipment funded by Tourist Development Taxes. Operating costs and expected savings have not been estimated.*

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.



GLOSSARY, STATISTICAL, AND SUPPLEMENTAL INFORMATION

Reader's Guide

Use this section to look up a term, find answers to common questions, or see the statistics behind the budget.

START · P. 132–139
Questions and terms
Glossary, Acronyms & FAQ, Glossary of Budget Terms

FINISH · P. 140–141
Statistics
Statistical & Supplemental Information, Principal Property Taxpayers

What each page answers

QUESTIONS AND TERMS

Glossary, Acronyms & FAQ	Answers to common budget questions	**132–133**
Glossary of Budget Terms	Definitions of terms and acronyms used in this book	**134–139**

STATISTICS

Statistical & Supplemental Information	Population and demographic data	**140**
Principal Property Taxpayers	The largest taxpayers on the 2025 tax roll	**141**

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 taxable property value. At the FY 2027 final countywide operating millage rate of 3.2500, a $250,000 assessed single-family home with the maximum standard 2026 non-school homestead exemption of $51,411 would have $198,589 in taxable value and generate $645.41 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.

Frequently Asked Questions (continued)

Why did the County lower the millage rate for FY 2027?

At the September 14 tentative budget hearing, the Board reduced the countywide operating millage from the proposed 3.4347 to 3.2500 mills. The hearing comparison estimated an $8,584,562 revenue effect. The final funding schedule uses $8,047,270 of General Fund balance after all revenue updates, while keeping the expenditure plan unchanged. Property-tax revenue depends on both the millage rate and taxable value, which is assessed value less exemptions as established by the Property Appraiser.

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
A former name for funds holding resources for others. Current financial reports use custodial funds for qualifying fiduciary activities. See Fiduciary Funds.

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
The value determined annually by the Property Appraiser for tax purposes. Florida property is assessed as of January 1 each year. Assessed value may differ from market (just) value because of assessment limits or classified uses; taxable value is assessed value less applicable exemptions.

Assets
Physical items or rights that have value and are owned by the reporting entity.

Balanced Budget
As defined in s. 129.01(2)(c), Florida Statutes, a budget in which estimated receipts, including balances brought forward, equal appropriations for expenditures and reserves.

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 annual financial plan adopted by the Board of County Commissioners. The Chief Financial Officer and Office of Management and Budget prepare the budget book to explain the plan to the Board and the public.

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 written statement explaining principal budget issues and policy priorities to the Board of County Commissioners and the public. In this budget book, the message is presented and signed by the Chief Financial Officer, Office of Management and Budget.

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.

Glossary of Budget Terms (continued)

Encumbrance
The commitment of appropriated funds to purchase an item or service.

Exemption
A reduction in assessed value authorized by state law when calculating taxable value. Eligibility and application requirements vary by exemption. See Homestead Exemption for the standard residence exemption; other exemptions may apply to qualifying owners or properties.

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 used to report resources held for others. They include qualifying pension and other employee-benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. These resources are not available to finance County services.

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
Accounting that separates resources into funds according to their purpose and restrictions. Each fund records its own assets, liabilities, balances, revenues, and expenditures or expenses.

Fund Balance
The difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in a governmental fund. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned according to how it may be used.

FY
Fiscal Year

GAAP
Generally Accepted Accounting Principles: standards for consistent financial accounting and reporting. The Governmental Accounting Standards Board (GASB) establishes these standards for state and local governments.

GASB
Governmental Accounting Standards Board- nonprofit organization responsible for establishing and improving accounting and financial reporting standards for governmental units.

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.

Glossary of Budget Terms (continued)

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
For an eligible permanent residence, the first $25,000 of assessed value is exempt from all property tax levies. An additional exemption applies to assessed value above $50,000 for non-school levies only. The additional amount is adjusted annually for inflation and is $26,411 for the 2026 tax roll, for a maximum standard non-school exemption of $51,411. Apply to the Property Appraiser, generally by March 1.

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 s. 200.065 and Chapter 129, Florida Statutes.

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 al 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
One dollar of property tax for each $1,000 of taxable property value.

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.

Modified Accrual Basis
The accounting basis used for governmental funds. Revenue is recognized when it is measurable and available to pay current-period obligations. Expenditures are generally recognized when a liability is incurred, with exceptions such as long-term debt principal and interest, which are generally recognized when due.

MSBU
Municipal Service Benefit Unit: a unit established by County ordinance to fund a specific improvement or service through special assessments on benefiting properties.

Glossary of Budget Terms (continued)

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.

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
A former term for accumulated equity in a proprietary fund. Current financial statements report net position.

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.

Glossary of Budget Terms (continued)

Sales Tax
A tax on taxable sales, rentals, and specified services. Walton County receives state-distributed half-cent sales tax and levies a local discretionary sales surtax under applicable Florida law. Authorized uses depend on the particular revenue source.

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 distributed to local governments under statutory formulas, including local government half-cent sales tax and county revenue sharing. The annual intangible personal property tax was repealed effective January 1, 2007, and is not a current shared revenue source.

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
Assessed value less applicable exemptions; this is the value to which the millage rate is applied. Homestead exemptions differ for school and non-school levies. See Homestead Exemption.

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).

Truth In Millage Law
Florida law requiring taxing authorities to inform property owners about proposed property-tax rates and to hold public hearings before adopting millage and budgets. Commonly called TRIM.

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 Florida Department of Financial Services chart of accounts and reporting guidance used to classify local-government revenues and expenditures consistently.

Unincorporated Area
That portion of the County, which is not within the boundaries of any municipality.

VA
U.S. Department of Veterans Affairs

OUR COUNTY

Statistical & Supplemental Information

The following data, provided by BEBR and 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

90,547
POPULATION ESTIMATE, APRIL 1, 2025

44.4
MEDIAN AGE

BEBR estimates 90,547 residents on April 1, 2025, up 20.2% from the 2020 Census count of 75,305. The 2018–2022 ACS reports 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
MEDIAN 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 reporting median income of $101,823.

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.

Sources: University of Florida BEBR, Florida Estimates of Population 2025 (April 1); U.S. Census Bureau, 2020 Census and 2018–2022 ACS 5-Year Estimates. Income is in 2022 inflation-adjusted dollars.

OUR COUNTY

Principal Property Taxpayers

The table below lists the top taxpayers reported for the 2025 tax roll in Walton County, highlighting their assessed property values and contributions to the total net assessed value. Collectively, these ten taxpayers account for 2.00% 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 Cove 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**	**2.00%**

Source: Walton County Property Appraiser data reported in the FY 2025 ACFR, p. 155 (2025 tax roll). Total share recalculated using $46,564,251,989 in total taxable assessed value; rounded rows may not sum.

Walton County
Fiscal Year 2027

FINAL BUDGET

A transparent financial plan for public services, infrastructure, and the funding for the County.

BOARD OF COUNTY COMMISSIONERS
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