

FINAL BUDGET

WALTON COUNTY FLORIDA
FISCAL YEAR 2023-24



WALTON COUNTY PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

William "Boots" McCormick, Vice Chairman	District I
Danny Glidewell, Chairman	District II
Brad Drake	District III
Donna Johns	District IV
Tony Anderson	District V

CONSTITUTIONAL OFFICERS

Rhonda Skipper	Tax Collector
Michael A. Adkinson, Jr.	Sheriff
Gary Gregor	Property Appraiser
Ryan Messer	Supervisor of Elections
Alex Alford	Clerk of Court and County Comptroller

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FISCAL YEAR 2023-24

Overview

Walton County Profile

General Description

Walton County is in the northwestern part of Florida, and is a vibrant and historically rich region known for its stunning natural beauty and charming coastal communities. Walton County was established in 1824 from portions of Escambia County, being named after Colonel George Walton, one of Florida's first territorial governors. The area has a diverse history, initially inhabited by Native American tribes, including the Choctaw and Creek. European settlement began in the early 19th century, and the area played a significant role in Florida's timber and lumber industry. With its captivating history, breathtaking natural landscapes, and vibrant coastal communities, Walton County offers a blend of relaxation, outdoor adventure, and cultural experiences that make it a truly special place to visit and call home.



Geographic Features: Walton County is blessed with picturesque landscapes that attract visitors from all over the world. It boasts 26 miles of pristine coastline along the Gulf of Mexico, featuring stunning white sand beaches and crystal-clear emerald waters. Inland, the county encompasses diverse ecosystems, including forests, wetlands, rivers, and lakes. The highest point in Florida, Britton Hill, is in Walton County and stands at an elevation of 345 feet (105 meters) above sea level.

County Seat: The county seat of Walton County is DeFuniak Springs, a historic and quaint town known for its Victorian architecture. The town's centerpiece is Lake DeFuniak, a perfectly round spring-fed lake that serves as the focal point for various community events.

Beach Communities: Walton County is home to several renowned beach communities. Scenic Highway 30A is a stretch of charming beach towns known for their unique character, upscale resorts, artsy vibes, and a mix of beautiful coastal dune lakes.

Cultural Heritage: Walton County cherishes its cultural heritage, celebrating local traditions and artistic endeavors. The Chautauqua Assembly, established in the late 19th century, was a cultural and educational movement that brought intellectual and artistic programs to DeFuniak Springs. Today, the Chautauqua Assembly continues as the Florida Chautauqua Association, hosting events, lectures, and performances.

Events and Festivals: The county hosts various annual events and festivals that showcase its rich heritage and lively atmosphere. The South Walton Beaches Wine & Food Festival, the Seaside Seeing Red Wine Festival, and the DeFuniak Springs Florida Chautauqua Assembly are just a few examples of the vibrant events that take place throughout the year.

Walton County Government

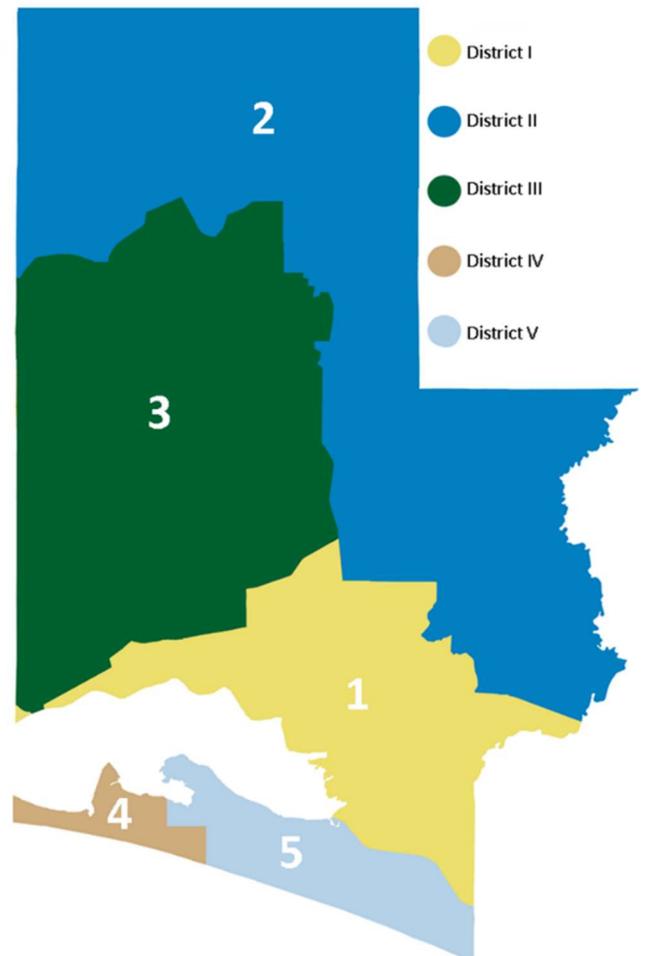
Walton County Board of County Commissioners

Walton County operates under a form of government known as a commission-administrator form. In this system, the county is governed by a five-member board who are responsible for making policy decisions and setting the direction for the county. The county administrator is appointed by the board of county commissioners and serves as the chief administrative officer. The administrator's role is to oversee the day-to-day operations of the county government, implement the policies set by the board, and manage the various departments and agencies within the county. Shown below is a listing of the Commissioners by district and the expiration of their respective terms along with a map showing each district's boundaries:

Districts	Commissioner	Term Expiration
District I	William "Boots" McCormick – Vice Chair	November 2024
District II	Danny Glidewell – Chairman	November 2026
District III	Brad Drake	November 2024
District IV	Donna Johns	November 2026
District V	Tony Anderson	November 2024

The Board appropriates and levies County taxes and controls the expenditure of all County funds. The County budget year begins on October 1 and closes on September 30 of the following year. Operating revenue is primarily raised from ad valorem taxes, sales taxes, user fees, and supplementation from state and federal sources. Within the County's geographic boundaries, several taxing authorities have the legal ability to establish separate ad valorem millage rates from the Board for different purposes. These authorities include the school district, city municipalities, and independent entities.

The Constitutional Officers' budgets are included in the County's General Fund, apart from the Sheriff, whose budget is included in the Fine and Forfeiture Fund. The Property Appraiser's and Tax Collector's budgets must be approved by the Florida Department of Revenue and are included in the County's General Fund. Although the funding for all Constitutional Offices, except the Sheriff, is part of the General Fund, the Board does not have direct responsibility for their operations. Each office is run autonomously within legal guidelines.



Walton County Constitutional Offices

The **Clerk of Court & Comptroller's Office** is responsible for the management and maintenance of accurate and organized court records. This includes filing and indexing legal documents, scheduling court hearings, and ensuring the integrity and accessibility of court records. The Clerk's Office also handles financial matters such as collecting and distributing court-related fees. Additionally, they issue marriage licenses, maintain official records like deeds and mortgages, manage jury selection and attendance, and provide public service and customer support by assisting individuals with accessing court records. The Clerk's Office is also responsible for keeping the minutes of all Board of County Commissioner meetings as well as acting as the accountant/auditor for the Board through its Finance Department.

The **Tax Collector** is responsible for administering and collecting various types of taxes and fees within the county. Their primary role involves the collection of property taxes, which includes issuing tax bills and ensuring timely payment. They maintain accurate records of tax payments, provide information and assistance to taxpayers, and enforce tax collection laws and regulations. Additionally, the Tax Collector may offer services like vehicle registration and title transfers, driver's license renewal, and hunting and fishing licenses.

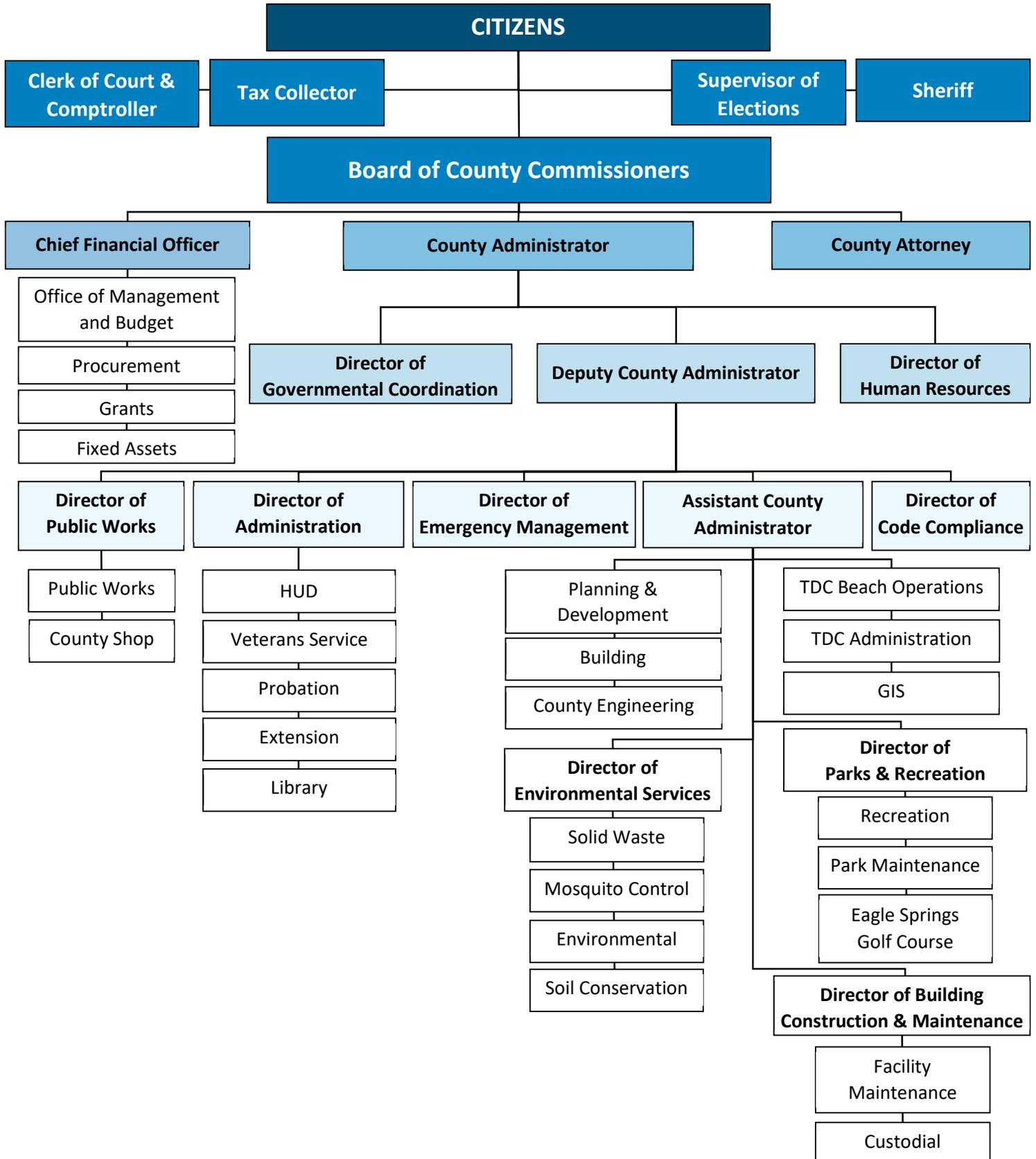
The **Property Appraiser** is responsible for accurately assessing the value of all real estate properties within the county for taxation purposes. Their primary role involves conducting property appraisals and determining the fair market value of residential, commercial, and agricultural properties. The Property Appraiser maintains property records, examines property sales data, and considers various factors that influence property values. They also handle exemptions and classifications, such as homestead exemptions, agricultural classifications, and other special assessments. The Property Appraiser provides property owners with information about their assessments, reviews appeal and challenges, and ensures compliance with property tax laws and regulations.

The **Sheriff's Office** is responsible for maintaining public safety and enforcing the law within the county. Their primary role is to protect the lives and property of the residents, preserve peace, and prevent and investigate criminal activities. The Sheriff's Office patrols the county, responds to emergency calls, and conducts investigations into crimes. They also enforce traffic laws, issue citations, and aid and support during emergencies and natural disasters. The Sheriff's Office manages the county jail, ensuring the safe custody and welfare of inmates. Additionally, they manage the operations of the animal control facilities and the Walton County EMS & Fire Rescue Services.

The **Supervisor of Elections** is responsible for ensuring fair and transparent elections within the county. Their primary role involves organizing and overseeing the electoral process, including voter registration, conducting elections, and maintaining accurate voter rolls. The Supervisor of Elections educates the public about voter registration requirements and deadlines, manages polling locations, and coordinates with precinct workers to ensure smooth voting operations.

Walton County Organization Chart

This chart shows the organization of County government entities and their accountability to the electorate. Those directly elected to office by voters are shown directly below the citizen's box.



County Goals and Objectives

Mission Statement

To efficiently and effectively serve the citizens of Walton County by providing a safe community and a sustainable economy while preserving our quality of life and natural resources.

Vision Statement

Be THE premier County in which to live, visit, work, and play.

Core Values

This is defined as an organization's deeply held beliefs that guide employee actions and decisions.

- | | |
|-----------------------|-----------------|
| I. Transparent | IV. Integrity |
| II. Proactive | V. Professional |
| III. Service-Oriented | VI. Accountable |

Strategic Priority Areas

These are defined as major areas of action needed to carry out the mission and realize the vision.

- I. Planned Growth with Sustainable Infrastructure
- II. Economic Diversification
- III. Organizational Performance and Asset Management
- IV. Public Information and Communication
- V. Workforce Housing, Transportation, and Training
- VI. Preservation of Natural Resources, Historical Heritage, and Natural Beauty
- VII. Safe, Clean, and Prideful Communities
- VIII. Visitor Experience Diversification
- IX. Cultural, Arts, and Recreational Experience Expansion

Description of County Funds

Governmental Funds

001 – General Fund*: The General Fund is the main operating fund for Walton County. It is used to account for all financial resources, except those required to be accounted for in another fund. A significant portion of funding is from ad valorem taxes. The collection and disbursement of monies to the Clerk of Court, Tax Collector, Property Appraiser, and Supervisor of Elections is accounted for in this fund. The collection and disbursement of monies to the Sheriff are accounted for in the Fine & Forfeiture Fund.

101 – Transportation Fund*: The Transportation Fund accounts for motor fuel taxes, local option gas tax, state revenue sharing, transfers from other funds, and various grant funding designated to finance highway and road construction and maintenance. It includes expenditures incurred for the construction, maintenance, and repair of County roads and infrastructure. Public Works, district road crews, and various specialty road crews receive financing from this fund. Staff members of these various groups oversee road and drainage projects within Walton County.

102 – MSBU Fund: To account for special assessments charged to various property owners to provide for infrastructure.

103 – Building Fund: To account for fees and assessments levied on building activities to help ensure compliance with Florida State statutes and County ordinances.

104 – State Housing Initiative Program Fund: To account for state grant funds provided under the State Housing Initiatives Partnership Program.

107 – Fine & Forfeiture Fund*: The Fine and Forfeiture Fund accounts for fines and forfeitures, grants, expenditures, and transfers to the Sheriff necessary to carry out the obligations of the Office of Sheriff as detailed in Florida Statutes Chapter 30.15.

105 – Mosquito Control Fund: To account for activities of this dependent special district established to help control mosquitoes and insects within Walton County.

106 – Mosquito Control State Aid Fund: To account for state grants to help control mosquitoes and insects.

108 – Law Enforcement Trust Fund: To account for special revenue from fines and forfeitures for law enforcement.

109 – E911 Fund: To account for phone charges assessed for the purpose of providing emergency assistance.

110 – Housing & Urban Development: To account for federal grants from the Department of Housing and Urban Development.

111 – Tourist Development Council*: Fund activity is designated for the promotion of tourism and beach renourishment. Primary revenue for the fund is the local option tourist development tax.

112 – Solid Waste Fund*: To account for the one cent County surtax, state grants, landfill fees, and scrap sales designated for the operation of the landfill.

113 – Preservation Fund: To account for fees paid in lieu of land reserved per land development Code 4.06.

114 – Recreation Plat Fee Fund: To account for specific assessments charged to property developers to provide recreational facilities within Walton County.

115 – Sidewalk Fund: To account for assessments charged to developers in lieu of construction of sidewalks as required by the Walton County Land Development Code.

300 – Capital Projects Fund*: These funds are used to account for financial resources designated for the acquisition or construction of major capital facilities except those financed by other funds.

Funds marked with an asterisk are a major fund for Walton County.

Budget Process

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 Chapter 125, 129, 200 and 218 of the Florida Statutes. The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. For Walton County, this process begins in February and ends in September with the legal adoption of the budget. An overview of the process for adopting the annual operating budget is presented below:

Basis of Budgeting

Annual budgets for governmental fund types that are legally required to prepare an annual budget are adopted on a basis consistent with GAAP. Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. The **modified accrual basis** of accounting and budgeting is used for Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. Generally, property taxes, grants, and inter-fund transfers are accounted for and budgeted for on a modified accrual basis. Grant revenue is generally not included in the proposed or adopted budget, standard practice is to recognize grant revenue with a budget amendment through the year upon execution of a contractual grant agreement, and the prior year's grant revenue is carried forward at the beginning of each fiscal year using the budget amendment process.

Budget Preparation

The budget process commences with the widespread distribution of budget instructions to all County departments. These comprehensive instructions, provided by the Office of Management & Budget, offer clear guidance on how to prepare and submit departmental budget proposals. During the preparation phase, department directors and division heads are afforded the opportunity to thoroughly evaluate their existing programs, suggest changes in current services, and propose revisions in organizational structure and methodologies. Additionally, the Constitutional Officers present their respective proposed operating budgets for the upcoming fiscal year to the Board of Commissioners at various times. It is important to note that the Department of Revenue holds the final authority over the operating budgets of the Tax Collector and Property Appraiser. The operating budget encompasses the proposed expenditures and the corresponding means of financing, adhering closely to the guidelines outlined in Chapter 129 of the Florida State Statutes.

Budget Review

Upon receipt of budget requests, the Office of Management & Budget examines all capital and operating expense requests. Engaging in periodic meetings with department directors, the Office of Management & Budget conducts in-depth reviews of the proposed requests. Each department's entreaty is subjected to analysis and evaluation, wherein considerations are weighed against the envisioned service levels and available resources. To ensure comprehensive understanding and collaborative decision-making, the County Administrator and the Office of Management & Budget host staff workshops dedicated to reviewing departmental appeals. Furthermore, a publicly advertised budget workshop(s) shall be convened in the month of July, serving as the platform for presenting the tentative budget to the Board of County Commissioners. The Board shall endeavor to set forth a proposed maximum millage rate during this workshop and provide alterations to the proposed budget.

Budget Adoption

The Office of Management & Budget will carefully update the proposed budget, considering any changes resulting from the public budget workshop. After completion, the proposed millage rates will be certified to the Property Appraiser, in compliance with Florida Statutes. In August, the Property Appraiser will send out the TRIM Notice, informing all property owners in the County about the proposed property tax rates. In September, the Board of Commissioners will conduct two public hearings. Budget advertisements, as required by law, will be published in a local newspaper, providing public notice of the proposed tax rates. At the final public hearing, the Board will pass resolutions to officially adopt the millage rate and budget.

Budget Implementation

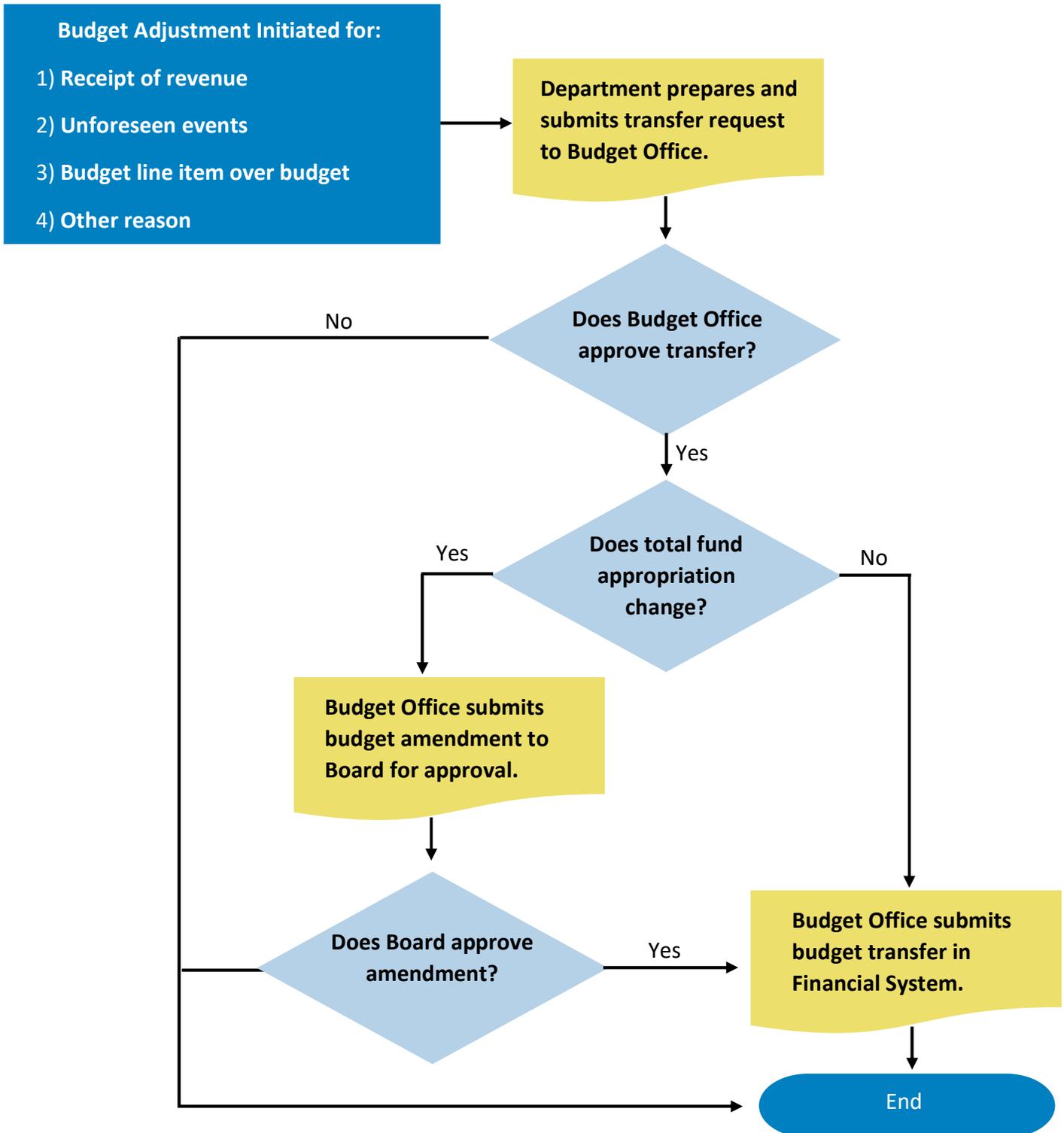
The budget process extends beyond the legal adoption phase, with continuous monitoring by the Office of Management & Budget staff and County departments throughout the fiscal year. This monitoring is facilitated by an integrated financial software system that offers budgetary control and various budgetary reports to assist in this endeavor. To maintain fiscal discipline and flexibility, management is allowed by Statute and authorized by Board approved policy, to transfer budgeted appropriations between line accounts, ensuring that the total appropriations of a fund remain within prescribed limits. The level of budgetary control is established at the fund level for all funds, ensuring prudent financial management across the organization. As circumstances may warrant adjustments to the approved budget, the Board of Commissioners holds the power to amend the budget by resolution, in accordance with section 129.06 of the Florida Statutes. Such amendments may be necessitated when unforeseen expenditures require appropriations from the reserve for contingencies or when unanticipated revenues must be appropriately allocated to the corresponding expenditure accounts. This process ensures that the budget remains adaptable and responsive to the dynamic financial landscape, promoting sound financial stewardship.

Budget Calendar

The following calendar is based on guidance from the Truth in Millage (TRIM) process that is required by chapter 200 of Florida Statutes for taxing authorities. TRIM is designed to ensure transparency and accountability in property tax assessments by informing taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem taxes.

February 13	OMB distributes operating budget forms and instructions to departments.
April 3	OMB prepares preliminary revenue estimate.
April 3	Operating budget requests are due from departments.
June 1	The Property Appraiser delivers preliminary taxable value to the Board of County Commissioners.
June 1	The Property Appraisers' budget submission is due to the Department of Revenue and Board of County Commissioners.
June 1	The Sheriff, Clerk of Circuit court and County Comptroller, and the Supervisor of Elections budget submission due §129.03(2), Fla. Stat.
June 14-15	OMB holds staff budget workshops with Administration.
July 1	The Property Appraiser sends certification of taxable values (Form DR-420).
July 17	OMB holds a public workshop to deliver the tentative budget to the Board of County Commissioners' and set a proposed millage rate.
August 1	The Tax Collectors' budget submission is due to the Department of Revenue and Board of County Commissioners.
August 4	OMB certifies the completed DR-420 form (Prior year millage, Current year proposed millage rate, Current year roll-back rate, Date, Time, and Meeting place for tentative budget hearing).
August 24	The Property Appraiser mails TRIM notices to taxpayers.
September 11	OMB holds budget hearing on tentative budget and proposed millage rate (TRIM notice serves as publication for hearing).
September 20	OMB advertises the Notice of Proposed Tax Increase and Budget Summary Advertisement.
September 25	OMB holds budget hearing to adopt the final millage rate and final budget.

Budget Amendment & Transfer Process Flow Chart



Summary of Revenues

As summarized in the table below, ad valorem taxes make up the largest budgeted revenue source for Walton County. As a result, any increase in expenditure and staffing must be weighed against the impact it will have on the ad valorem tax.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES	(79,478,798)	(90,219,741)	(114,478,315)	(136,426,755)
IMPACT FEES	(18,992)	(14,110)	(16,000)	(20,000)
FEDERAL GRANTS	(11,489,246)	(7,417,841)	(2,821,370)	(2,889,877)
STATE GRANTS	(15,883,616)	(13,642,356)	(38,893)	(38,893)
STATE SHARED REVENUES	(23,364,304)	(26,426,683)	(23,397,750)	(23,947,536)
STATE PAYMENTS IN LIEU OF TAX	(90,321)	(85,569)	(15,000)	(50,000)
PHYSICAL ENVIRONMENT	(1,512,456)	(1,675,778)	(1,485,500)	(1,653,225)
INTEREST AND OTHER EARNINGS	(460,335)	3,165,074	(159,546)	(1,889,908)
DISPOSITION OF FIXED ASSETS	(1,188,431)	(1,142,021)	(5,000)	(350,000)
CONTRIBUTIONS AND DONATIONS	(218,388)	(1,315,410)	0	(700,000)
OTHER MISCELLANEOUS REVENUES	(8,699,635)	(8,722,365)	(5,154,712)	(10,855,195)
LOCAL OPTION TAXES	(97,366,901)	(106,356,998)	(92,473,993)	(96,770,000)
COMMUNICATION SERVICES TAXES	(326,614)	(355,420)	(320,000)	(320,000)
BUILDING PERMITS	(4,362,729)	(5,020,257)	(3,369,414)	(5,000,000)
OTHER PERMITS & FEES	(8,078,249)	(7,937,250)	(1,685,000)	(1,865,000)
GRANTS FROM OTHER LOCAL UNITS	(850,120)	(893,670)	(993,670)	(1,370,000)
CHARGES FOR SERVICES	(10,800)	(10,800)	(10,800)	0
GENERAL GOVERNMENT	(2,181,567)	(2,262,875)	(1,725,150)	(2,513,275)
PUBLIC SAFETY	(4,555,729)	(5,174,472)	(5,178,000)	(5,303,000)
ECONOMIC ENVIRONMENT	(130,063)	(161,148)	0	(200,000)
HUMAN SERVICES	(42,564)	(30,414)	(50,000)	(50,000)
CULTURE/RECREATION	(502,090)	(710,786)	(1,244,920)	(1,596,000)
COURT RELATED REVENUES	(389,063)	(418,762)	(410,000)	(440,000)
JUDGEMENTS AND FINES	(50,000)	(141,076)	0	0
FINES LOCAL ORD VIOLATIONS	(102,794)	(170,388)	(44,500)	(275,500)
OTH JUDGEMENTS FINES FORFEITS	(56,002)	(48,426)	(57,000)	(57,000)
RENTS AND ROYALTIES	(97,798)	(466,384)	(18,267)	(71,600)
SALE SURPLUS MATERIALS	(117,161)	(130,779)	(100,000)	(70,000)
INTRAGOVERNMENTAL TRANSFERS	(4,025,809)	(9,034,293)	(2,800,000)	(3,700,000)
PROPRIETARY NON-OPERATING	0	0	1,141,232	(19,648,829)
Total County Revenue Budget	(265,650,576)	(286,820,997)	(256,911,568)	(318,071,593)

Summary of Expenses

The table below summarizes expenses by function, it is the intent of the Florida Legislature that units of local government summarize their financial data in a functionally equivalent manner to facilitate comparisons.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
LEGISLATIVE	13,650,609	19,706,307	11,900,038	14,764,900
EXECUTIVE	1,383,353	1,533,159	1,707,766	2,005,605
FINANCIAL AND ADMINISTRATIVE	12,490,519	14,520,059	17,423,426	19,844,497
LEGAL COUNSEL	690,559	679,782	1,082,910	1,430,220
COMPREHENSIVE PLANNING	3,137,299	3,785,012	4,803,477	6,562,973
OTH GEN GOVERNMENTAL SERVICES	271,054	3,938,783	5,720,004	10,004,991
LAW ENFORCEMENT	59,961,322	66,122,239	80,618,649	97,632,610
FIRE CONTROL	32,790	32,790	282,791	282,791
DETENTION AND/OR CORRECTION	299,239	296,121	330,746	355,578
PROTECTIVE INSPECTIONS	1,735,305	1,842,868	3,454,414	9,730,000
EMERGENCY & DISASTER RELIEF SV	511,587	1,223,766	520,002	920,446
AMBULANCE & RESCUE SERVICES	791,181	807,022	839,284	872,856
MEDICAL EXAMINER	299,209	443,799	623,527	1,331,357
OTHER PUBLIC SAFETY	1,733,452	3,125,262	4,111,631	4,494,791
SOLID WASTE CONTROL SERVICES	12,508,129	14,357,790	22,139,724	34,703,917
CONSERVATION AND RESOURCE MGMT	467,833	503,922	631,691	662,660
OTHER PHYSICAL ENVIRONMENT	13,469	13,071	53,704	614,661
ROAD AND STREET FACILITIES	41,006,965	41,355,830	34,187,155	33,920,160
INDUSTRY DEVELOPMENT	37,057,194	36,856,257	50,569,543	60,405,152
VETERANS SERVICES	159,819	188,901	212,743	297,070
HOUSING & URBAN DEVELOPMENT	2,714,502	2,389,506	2,645,920	2,718,071
HEALTH SERVICES	9,079,349	8,551,545	3,594,873	3,731,661
MENTAL HEALTH SERVICES	75,000	75,000	125,000	150,000
PUBLIC ASSISTANCE SERVICES	52,226	50,603	55,806	95,806
OTHER HUMAN SERVICES	31,225	50,600	54,500	54,500
LIBRARIES	1,040,729	1,294,904	1,516,272	2,136,590
PARKS & RECREATION	1,919,000	5,198,103	6,644,190	7,335,207
OTHER CULTURE/RECREATION	91,666	83,333	88,333	88,200
RESERVE FOR CONTINGENCIES	-	-	400,000	400,000
STATE ATTORNEY ADMINISTRATION	81,937	59,983	72,300	18,500
PUBLIC DEFENDER ADMINISTRATION	10,509	10,618	12,600	12,600
JUDICIAL SUPPORT	438,287	417,298	471,148	489,223
GUARDIAN AD LITEM	560	4,567	17,400	4,000
Total County Expense Budget	203,735,878	229,518,800	256,911,568	318,071,593

Summary of Personnel

Presented below is a comprehensive summary table, detailing the count of Full-Time Equivalent employees, commonly referred to as FTE, categorized by both Fund and Department.

General Fund					
		FY 2021	FY 2022	FY 2023	FY 2024
Board of County Commissioners	FTE	13	14	10	10
County Administration	FTE	10	13	15	15
Code Enforcement	FTE	21	35	41	41
County Attorney	FTE	9	9	9	10
Planning	FTE	30	34	38	38
GIS	FTE	6	6	6	6
Human Resources	FTE	8	8	9	10
Office of Management & Budget	FTE	6	6	8	8
Central Purchasing	FTE	6	6	8	8
Library	FTE	16.5	17.5	19.5	19.5
Probation	FTE	5	5	4	4
Veterans Services	FTE	2	2	2	2
Emergency Management	FTE	3	4	4	4.5
Parks and Recreation	FTE	3	3	5	6
Eagle Springs Golf/Rec Center	FTE	7	9	11	11
Eagle Springs Resturant	FTE	0	0	12	12
Extension Services	FTE	9	10	10	10
Soil Conservation	FTE	2	2	2	2
Facilities Maintenance	FTE	20	24	28	28.5
Custodial	FTE	9	9	10	10
Parks Maintenance	FTE	16	18	20	20
Environmental Services	FTE	0	0	0	4
Engineering Services	FTE	0	0	0	17
Circuit Court	FTE	0	0	0	1

Constitutionals					
Tax Collector	FTE	40	40	40	40
Sheriff	FTE	489	512	563	602
Property Appraiser	FTE	32	35	36	36
Supervisor of Elections	FTE	8.25	9.5	9.5	9.5
Clerk of Circuit Court	FTE	75	73	74	74

Transportation Fund					
Public Works	FTE	143	156	159	142.5

Building Department Fund					
Building Department	FTE	17	21	24	24

Summary of Personnel (Cont'd)

Mosquito Control Fund					
		FY 2021	FY 2022	FY 2023	FY 2024
North Walton Mosquito Control	FTE	7	7	8	9
Housing & Urban Development Fund					
Section 8	FTE	4	4	4	4
Tourist Development Fund					
Tourism Administration	FTE	21.5	21.5	21.5	21.5
Beach Operations	FTE	52	61	67	63
Transit Operations	FTE	0	0	0	74
Solid Waste Fund					
Solid Waste	FTE	17	21	25	26
	BCC Total	463	526	580	661.5
	Constitutional Total	644.25	669.5	722.5	761.5
	Grand Total	1,107.25	1,195.50	1,302.50	1,423.00

Summary of Machinery, Vehicles, & Equipment

Included below is a summary of all budgeted Machinery, Vehicles, & Equipment by departments. Equipment with a value or cost of \$5,000 or more and having a projected useful life of one year or more will be recorded on the General Property List and capitalized, see the Capital Asset Policy for more information.

General Fund

Department & Account Number	Description	BCC No. of Replacement	Budget
Board of County Commissioners – 00101000 564000	SUV Vehicle	New	\$39,000
Department Total			\$39,000
County Administration – 00102000 564000	SUV Vehicle	New	\$43,000
Department Total			\$43,000
Code Enforcement – 00102030 564000	Pickup Truck	8286	\$41,346
	Pickup Truck	8887	\$41,346
	Pickup Truck	8707	\$44,219
	Pickup Truck	New	\$44,219
	Pickup Truck	New	\$44,219
	Pickup Truck	9121	\$44,219
	Pickup Truck	New	\$55,394
	UTV	10405	\$12,971
	UTV	10406	\$12,791
	UTV	10409	\$12,791
	UTV	10411	\$12,791
Department Total			\$366,306
Planning – 00104000 564000	SUV Vehicle	New	\$40,000
	SUV Vehicle	New	\$40,000
	SUV Vehicle	New	\$40,000
Department Total			\$120,000
Human Resources – 00106000 564000	SUV Vehicle	New	\$37,000
Department Total			\$37,000
Emergency Management – 00111001 564000	Pickup Truck	8507	\$85,000
	Pickup Truck	8338	\$85,000
	Trailer Mounted Generator	6088	\$115,000
	Trailer Mounted Light Tower	4869	\$20,000
Department Total			\$305,000

Summary of Machinery, Vehicles, & Equipment (Cont'd)

General Fund

Department & Account Number	Description	BCC No. of Replacement	Budget
Eagle Springs Golf & Recreation Center – 00112010 564000	Bunker Rake	New	\$6,000
	Hydro Tractor	New	\$40,000
	Gator	New	\$18,000
	Walk Behind Mower	New	\$28,000
	Blower	New	\$15,000
	Zero Turn Mower	New	\$13,000
	Zero Turn Mower	New	\$13,000
	Pull behind vacuum/sweeper	New	\$40,000
	Power Brush	New	\$6,000
	Pro-Gator	New	\$18,000
	Triplex	New	\$18,000
	Blower	New	\$15,000
	Turf Material Handler	New	\$50,000
Department Total			\$280,000
Facilities Maintenance – 00117000 564000	Pickup Truck	8227	\$133,550
	Pickup Truck	5108	\$51,693
	Pickup Truck	5396	\$51,693
	Pickup Truck	5796	\$51,693
	Dump Trailer	New	\$14,000
Department Total			\$302,629
Custodial – 00117010 564000	Van	5802	\$55,301
	Van	5840	\$55,301
Department Total			\$110,602
Parks Maintenance – 00117020 564000	Zero Turn Lawn Mower	New	\$20,000
	Utility Trailer	New	\$10,000
	Flatbed Trailer	New	\$20,000
	Pickup Truck	New	\$45,000
	Pickup Truck	New	\$45,000
Department Total			\$140,000

Summary of Machinery, Vehicles, & Equipment (Cont'd)

Transportation Fund

Department & Account Number	Description	BCC No. of Replacement	Budget
Public Works – 10116001 564000			
District 1	Loader	4865	\$376,000
District 2	Excavator	8977	\$150,000
	Skid Steer	10038	\$162,000
District 3	UTV	New	\$17,000
	Dump Truck	New	\$225,000
District 4	UTV	New	\$17,000
	Backhoe	6691	\$175,000
	Pickup Truck	8519	\$75,000
	Pickup Truck	5466	\$55,000
	Pickup Truck	5787	\$75,000
	UTV	New	\$17,000
District 5	Side Mower	8995	\$254,000
	Dump Truck	New	\$84,000
Fleet Maintenance	Mobile Column Lifts	New	\$50,000
	Lift Table w/Trans Adpt	New	\$10,000
Asphalt Crew	Steel Wheel Roller	4444	\$185,000
Paint Crew	Pickup Truck	5787	\$57,500
	Pickup Truck	4846	\$57,500
	Pickup Truck	New	\$57,500
	Pickup Truck	New	\$57,500
Bridge Crew	Skid Steer	New	\$140,000
Stabilization Crew	Dump Truck	7187	\$200,000
Department Total			\$2,497,000
Wastewater Utility – 10116020 564000			
	Lift Station Pump	New	\$10,000
	Lift Station Pump	New	\$10,000
Department Total			\$20,000
Building Fund			
Building Department – 10326000 564000			
	Pickup Truck	New	\$52,500
	Pickup Truck	New	\$52,500
Department Total			\$105,000
Mosquito Control Fund			
Mosquito Control – 10326000 564000			
	Pickup Truck	New	\$51,600
	Spray Unit	8438	\$14,000
	Spray Unit	New	\$14,000
	Pickup Truck	New	\$53,600
Department Total			\$133,200

Summary of Machinery, Vehicles, & Equipment (Cont'd)

Tourist Development Fund

Department & Account Number	Description	BCC No. of Replacement	Budget
Administration – 11141000 564000	SUV Vehicle	8245	\$51,500
	SUV Vehicle	8941	\$51,500
	SUV Vehicle	8551	\$51,500
Department Total			\$154,500
Beach Operations – 11141010 564000	Pickup Truck	9200	\$73,350
	Pickup Truck	9201	\$73,350
	Pickup Truck	9267	\$83,350
	Pickup Truck	9268	\$83,350
	Pickup Truck	8870	\$91,350
	Commute Van	8803	\$76,800
	Pickup Truck	8188	\$61,350
	Pickup Truck	8189	\$61,350
	Zero Turn Mower	8299	\$19,500
	Zero Turn Mower	8098	\$19,500
	Zero Turn Mower	4892	\$19,500
	Utility Vehicle	8677	\$21,300
	Utility Vehicle	8811	\$21,300
	Utility Vehicle	8678	\$21,300
	Bucket Truck	New	\$210,000
	Paving Spreader	New	\$250,000
	Roller	New	\$75,000
Generator System	New	\$175,000	
Department Total			\$1,436,650

Summary of Machinery, Vehicles, & Equipment (Cont'd)

Tourist Development Fund

Department & Account Number	Description	BCC No. of Replacement	Budget
High Impact – 11141090 564000	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Transit Vehicle	New	\$142,611
	Micro Bus	New	\$40,000
	Micro Bus	New	\$40,000
	Micro Bus	New	\$40,000
	Micro Bus	New	\$40,000
	Micro Bus	New	\$40,000
	Micro Bus	New	\$40,000
	Department Total		
Solid Waste Fund			
Solid Waste – 11242000 564000	Excavator	New	\$340,000
	Front-end Loader	6448	\$320,000
	Dozer	New	\$250,000
	Excavator	New	\$145,000
	Pickup Truck	New	\$50,000
	Mechanic Tools	New	\$10,000
	Hydraulic Electromagnet	New	\$20,000
Department Total			\$1,135,000



FISCAL YEAR 2023-24

General Fund

General Fund

The general fund is the main operating fund for Walton County. It is used to account for all financial resources, except those required to be accounted for in another fund. A significant portion of budgeted revenue is from ad valorem taxes. The collection and disbursement of monies to the following constitutional officers; Clerk of Court, Tax Collector, Property Appraiser, and Supervisor of Elections is accounted for in the general fund. The collection and disbursement of monies to the Sheriff is accounted for in the fine & forfeiture fund.

General Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES	(24,402,861)	(27,413,717)	(33,971,006)	(134,908,026)
COMMUNICATION SERVICES TAXES	(326,614)	(355,420)	(320,000)	(320,000)
IMPACT FEES	(10,150)	(13,695)	(9,000)	(13,000)
OTHER PERMITS & FEES	(8,040,831)	(7,902,290)	(1,645,000)	(1,835,000)
FEDERAL GRANTS	(7,856,763)	(5,007,771)	(175,450)	(171,806)
STATE GRANTS	(740,621)	(907,664)	0	0
STATE SHARED REVENUES	(20,170,973)	(22,978,184)	(20,263,000)	(20,762,786)
STATE PAYMENTS IN LIEU OF TAX	(19,048)	(24,696)	(15,000)	(50,000)
GENERAL GOVERNMENT	(1,787,545)	(1,998,425)	(1,680,150)	(2,313,275)
PUBLIC SAFETY	(41,228)	(163,175)	(30,000)	(155,000)
PHYSICAL ENVIRONMENT	(23,153)	(12,511)	0	0
CULTURE/RECREATION	(502,090)	(710,786)	(1,244,920)	(1,596,000)
COURT RELATED REVENUES	(389,063)	(418,762)	(410,000)	(440,000)
FINES LOCAL ORD VIOLATIONS	(102,794)	(170,388)	(44,500)	(275,500)
INTEREST AND OTHER EARNINGS	(119,738)	734,446	(75,500)	(783,080)
RENTS AND ROYALTIES	(97,798)	(448,384)	(18,267)	(71,600)
DISPOSITION OF FIXED ASSETS	(19,170)	(295,166)	(5,000)	(30,000)
CONTRIBUTIONS AND DONATIONS	(170,298)	(66,024)	0	0
OTHER MISCELLANEOUS REVENUES	(3,994,070)	(4,549,170)	(4,189,712)	(4,736,915)
INTERFUND TRANSFERS IN	(2,495,056)	(2,602,791)	(2,517,332)	(2,511,871)
INTRAGOVERNMENTAL TRANSFERS	(3,493,131)	(4,187,992)	(2,800,000)	(3,700,000)
PROPRIETARY NON-OPERATING	0	0	(1,881,765)	4,681,411
Total Fund Revenue	(74,802,994)	(79,492,566)	(71,295,602)	(169,992,448)

General Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
LEGISLATIVE	11,650,609	19,706,307	11,900,038	14,764,900
EXECUTIVE	1,383,353	1,533,159	1,707,766	2,005,605
FINANCIAL AND ADMINISTRATIVE	12,490,519	14,520,059	17,423,426	19,844,497
LEGAL COUNSEL	690,559	679,782	1,082,910	1,430,220
COMPREHENSIVE PLANNING	3,137,299	3,665,041	4,728,477	6,027,973
OTH GEN GOVERNMENTAL SERVICES	78	3,840,784	5,447,457	9,689,883
FIRE CONTROL	32,790	32,790	282,791	282,791
DETENTION AND/OR CORRECTION	299,239	296,121	330,746	355,578
EMERGENCY & DISASTER RELIEF SV	470,121	534,769	520,002	920,446
AMBULANCE & RESCUE SERVICES	791,181	807,022	839,284	872,856
MEDICAL EXAMINER	299,209	443,799	623,527	1,331,357
OTHER PUBLIC SAFETY	1,733,452	3,125,262	4,111,631	4,494,791
CONSERVATION AND RESOURCE MGMT	467,833	503,922	631,691	662,660
OTHER PHYSICAL ENVIRONMENT	0	0	0	571,436
INDUSTRY DEVELOPMENT	211,756	284,675	270,550	356,872
VETERANS SERVICES	159,819	188,901	212,743	297,070
HEALTH SERVICES	8,476,353	7,887,820	2,607,682	2,222,600
MENTAL HEALTH SERVICES	75,000	75,000	125,000	150,000
PUBLIC ASSISTANCE SERVICES	52,226	50,603	55,806	95,806
OTHER HUMAN SERVICES	31,225	50,600	54,500	54,500
LIBRARIES	1,040,729	1,294,904	1,516,272	2,136,590
PARKS & RECREATION	1,798,611	3,467,534	6,044,190	6,735,207
OTHER CULTURE/RECREATION	91,666	83,333	88,333	88,200
RESERVE FOR CONTINGENCIES	0	0	400,000	400,000
INTERFUND GROUP TRANSFERS OUT	23,966,233	8,852,791	9,717,332	93,676,287
STATE ATTORNEY ADMINISTRATION	81,937	59,983	72,300	18,500
PUBLIC DEFENDER ADMINISTRATION	10,509	10,618	12,600	12,600
JUDICIAL SUPPORT	438,287	417,298	471,148	489,223
GUARDIAN AD LITEM	560	4,567	17,400	4,000
Total Fund Expense	69,881,154	72,417,442	71,295,602	169,992,448

Board of County Commissioners

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
511000 - EXECUTIVE SALARIES	297,476	315,334	422,858	385,431
512000 - REGULAR SALARIES & WAGES	380,268	353,983	436,998	359,592
512007 - SICK LEAVE INCENTIVE PAY	0	2,289	60,000	90,000
513000 - OTHER SALARIES & WAGES	24,144	63,148	170,000	190,000
514000 - OVERTIME	45	39	0	0
521000 - FICA TAXES/MEDICARE	51,669	54,128	83,374	76,884
522000 - RETIREMENT CONTRIBUTIONS	156,256	173,542	179,410	245,349
523000 - LIFE & HEALTH INSURANCE	2,353,805	2,633,536	2,989,000	3,470,000
524000 - WORKERS' COMPENSATION	20,080	3,258	1,583	5,000
525000 - UNEMPLOYMENT COMPENSATION	16,388	-474	15,000	15,000
530000 - OPERATING EXPENSES/BUDGET	0	48,757	1,000,000	1,403,888
531000 - PROFESSIONAL SERVICES	1,128,196	1,634,388	725,000	1,135,323
531001 - COUNTY ORD/LAW LIBRARY	0	0	25,000	25,000
531002 - COUNTY ORD/JUVENILE JUSTICE	16,671	7,989	25,000	25,000
531003 - COUNTY ORD/LEGAL AID	16,671	14,921	25,000	25,000
531004 - COUNTY ORD/INNOVATIVE PROGRAI	20,000	20,000	25,000	25,000
532000 - ACCOUNTING & AUDITING	251,440	244,385	291,500	305,000
534000 - OTHER SERVICES	727,627	1,041,701	1,050,000	1,500,000
534999 - OTHER SERVICES	18,401	5,490	0	0
540000 - TRAVEL & PER DIEM	32,863	43,656	65,000	65,000
541000 - COMMUNICATION SERVICES	159,142	141,832	220,000	180,000
542000 - FREIGHT & POSTAGE SERVICES	44,918	54,459	5,000	5,000
544000 - RENTALS & LEASES	141,216	96,903	135,600	173,225
545000 - INSURANCE	1,750,135	2,160,522	2,450,000	3,320,000
546000 - REPAIR & MAINTENANCE SERVICES	103,881	115,455	95,000	150,000
546999 - REPAIR & MAINTENANCE	0	12,066	0	0
547000 - PRINTING & BINDING	2,996	2,342	8,000	5,000
548000 - PROMOTIONAL ACTIVITIES	0	4,349	20,000	20,000
549000 - OTHER CURRENT CHARGES	197,807	108,415	175,000	175,000
549999 - OTHER CURRENT CHARGES	5,231	1,851	0	0
551000 - OFFICE SUPPLIES	4,113	1,303	5,000	1,500
552000 - OPERATING SUPPLIES	93,619	154,513	75,000	135,000
552999 - OPERATING SUPPLIES	17,899	798	0	0
554000 - BOOKS/PUBS/SUBS/MEMBERS	80,279	73,182	78,000	88,050
555000 - TRAINING	13,590	12,215	15,000	15,000
561000 - LAND	0	216,143	0	0
562000 - BUILDINGS	22,019	1,278,089	0	0
563000 - INFRASTRUCTURE	62,878	390,967	75,000	75,000
564000 - MACHINERY & EQUIPMENT	4,885	58,918	105,000	39,000

Board of County Commissioners (Cont'd)

565000 - CONSTRUCTION IN PROGRESS	0	12,682	0	240,000
565999 - CONSTRUCTION IN PROGRESS	0	1,220,959	135,000	0
Total	8,216,607	12,778,033	11,186,323	13,968,242

Reserve for Contingencies and Interfund Transfers

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
00101001 - RESERVE FOR CONTINGENCIES				
599000 - OTHER USES/CONTINGENCY	0	0	400,000	400,000
Total	0	0	400,000	400,000
00101002 - INTERFUND GROUP TRAN				
591000 - INTRAGOVERNMENTAL TRANSFER	23,966,233	8,852,791	9,717,332	93,676,287
Total	23,966,233	8,852,791	9,717,332	93,676,287

Guardian Ad Litem

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
541000 - COMMUNICATION SERVICES	350	3,091	2,000	2,000
544000 - RENTALS & LEASES	0	0	14,400	0
551000 - OFFICE SUPPLIES	0	0	0	0
552000 - OPERATING SUPPLIES	210	1,476	1,000	2,000
Total	560	4,567	17,400	4,000

Clerk of Court

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
PERSONNEL	2,762,876	2,996,315	3,053,032	3,173,194
OPERATING	680,500	680,500	937,850	1,037,850
CAPITAL	77,450	77,450	80,000	80,000
Total	3,520,826	3,754,265	4,070,882	4,291,044

Circuit Court

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
510000 - PERSONNEL SERVICES/BUDGET	187,097	187,097	187,097	187,097
513000 - OTHER SALARIES & WAGES	1,884	13,069	-	15,000
521000 - FICA TAXES/MEDICARE	144	1,000	-	1,150
522000 - RETIREMENT CONTRIBUTIONS	-	267	-	1,900
524000 - WORKERS' COMPENSATION	1	14	-	25
531000 - PROFESSIONAL SERVICES	-	-	4,000	4,000
534000 - OTHER SERVICES	-	-	1,500	1,500
535000 - INVESTIGATIONS	-	-	9,000	9,000
535999 - INVESTIGATIONS PROJ ACCT	3,782	535	1,400	1,400
540000 - TRAVEL & PER DIEM	-	-	6,500	6,500
541000 - COMMUNICATION SERVICES	25	25	1,800	1,800
544000 - RENTALS & LEASES	2,937	2,993	900	900
546000 - REPAIR & MAINTENANCE SERVICES	395	-	2,000	2,000
549000 - OTHER CURRENT CHARGES	163	-	-	-
551000 - OFFICE SUPPLIES	-	199	-	-
552000 - OPERATING SUPPLIES	923	1,714	-	-
554000 - BOOKS/PUBS/SUBS/MEMBERS	-	-	500	500
564000 - MACHINERY & EQUIPMENT	-	-	5,595	5,595
Total	197,351	206,912	220,292	238,367

County Court

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
PERSONNEL	65,856	65,856	65,856	65,856
OPERATING	1,146	3,541	4,100	4,100
Total	67,002	69,397	69,956	69,956

Court Technology

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
531000 - PROFESSIONAL SERVICES	-	-	11,250	11,250
534000 - OTHER SERVICES	24,647	30,000	30,000	30,000
540000 - TRAVEL & PER DIEM	-	-	-	-
541000 - COMMUNICATION SERVICES	34,480	28,064	30,000	30,000
546000 - REPAIR & MAINTENANCE SERVICES	33,394	15,668	60,000	60,000
551000 - OFFICE SUPPLIES	260	-	200	200
552000 - OPERATING SUPPLIES	64,003	56,206	20,000	20,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	17,150	11,050	15,000	15,000
562000 - BUILDINGS	-	-	-	-
564000 - MACHINERY & EQUIPMENT	-	-	14,450	14,450
Total	173,934	140,989	180,900	180,900

Medical Examiner

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
OPERATING	299,209	443,799	623,527	1,331,357
Total	299,209	443,799	623,527	1,331,357

Property Appraiser

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
PERSONNEL	1,950,032	2,422,176	3,274,485	3,541,130
OPERATING	171,826	399,409	523,682	529,810
CAPITAL	-	239,988	321,500	80,000
NON-OPERATING	2,912	19,984	12,365	12,365
Total	2,124,770	3,081,557	4,132,032	4,163,305

Public Defender

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
541000 - COMMUNICATION SERVICES	3,800	3,626	4,000	4,000
543000 - UTILITY SERVICES	4,175	5,994	6,000	6,000
546000 - REPAIR & MAINTENANCE SERVICES	214	-	300	300
552000 - OPERATING SUPPLIES	2,320	-	2,300	2,300
554000 - BOOKS/PUBS/SUBS/MEMBERS	-	998	-	-
Total	10,509	10,618	12,600	12,600

State Attorney

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
541000 - COMMUNICATION SERVICES	17,045	9,606	10,800	2,000
543000 - UTILITY SERVICES	9,634	10,601	10,000	10,000
544000 - RENTALS & LEASES	50,269	35,087	50,000	5,000
546000 - REPAIR & MAINTENANCE SERVICES	-	4,538	1,000	1,000
552000 - OPERATING SUPPLIES	4,763	151	500	500
554000 - BOOKS/PUBS/SUBS/MEMBERS	226	-	-	-
564000 - MACHINERY & EQUIPMENT	-	-	-	-
Total	81,937	59,983	72,300	18,500

Supervisor of Elections

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
☐ SUPERVISOR OF ELECTIONS				
510000 - PERSONNEL SERVICES/BUDGET	656,275	724,392	853,215	942,911
523000 - LIFE & HEALTH INSURANCE	59,397	60,829	94,715	94,715
524000 - WORKERS' COMPENSATION	402	460	527	400
530000 - OPERATING EXPENSES/BUDGET	214,675	336,075	281,175	314,225
552000 - OPERATING SUPPLIES	-	-	-	-
560000 - CAPITAL OUTLAY/BUDGET	26,420	26,420	91,420	91,420
599000 - OTHER USES/CONTINGENCY	-	-	25,000	25,000
Total	957,169	1,148,176	1,346,052	1,468,671
☐ FEDERAL ELECTION GRANT				
549000 - OTHER CURRENT CHARGES	49,772	-	10,500	-
599000 - OTHER USES/CONTINGENCY	-	-	-	-
Total	49,772	-	10,500	-

Tax Collector

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
PERSONNEL	302,875	326,565	522,673	522,673
OPERATING	4,016,965	4,453,460	4,894,500	6,461,702
Total	4,319,840	4,780,024	5,417,173	6,984,375

County Administration

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	887,394	995,226	1,096,228	1,242,979
512007 - SICK LEAVE INCENTIVE PAY	-	5,604	-	6,500
514000 - OVERTIME	1,462	-	-	-
521000 - FICA TAXES/MEDICARE	63,283	71,898	83,861	95,088
522000 - RETIREMENT CONTRIBUTIONS	177,175	179,029	151,547	238,483
523000 - LIFE & HEALTH INSURANCE	121,858	119,070	182,000	240,000
524000 - WORKERS' COMPENSATION	1,009	1,044	2,130	2,555
531000 - PROFESSIONAL SERVICES	3,400	-	-	-
540000 - TRAVEL & PER DIEM	11,450	8,246	35,000	35,000
541000 - COMMUNICATION SERVICES	15,598	11,754	16,000	15,000
542000 - FREIGHT & POSTAGE SERVICES	2,786	221	2,500	1,000
544000 - RENTALS & LEASES	6,566	8,903	11,000	11,000
546000 - REPAIR & MAINTENANCE SERVICES	1,696	1,712	4,000	14,000
546001 - TIRES	99	161	-	1,000
547000 - PRINTING & BINDING	82	649	1,000	1,000
548000 - PROMOTIONAL ACTIVITIES	-	-	-	5,000
549000 - OTHER CURRENT CHARGES	118	131	1,500	1,500
551000 - OFFICE SUPPLIES	2,800	1,050	2,000	1,500
552000 - OPERATING SUPPLIES	20,515	57,272	25,000	27,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	11,055	11,978	14,000	14,000
555000 - TRAINING	4,384	1,980	10,000	10,000
562000 - BUILDINGS	-	-	-	-
564000 - MACHINERY & EQUIPMENT	50,623	57,232	70,000	43,000
Total	1,383,353	1,533,159	1,707,766	2,005,605

Walton County Health Department

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
WALTON COUNTY HEALTH DEPARTMENT	971,263	971,263	1,134,182	1,247,600
Total	971,263	971,263	1,134,182	1,247,600

Statutory & Discretionary

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
PRIOR YEARS	1,291,160	1,379,257	-	35,800
LAKEVIEW CENTER (WOMEN & CHILDREN)	-	-	50,000	50,000
LAKEVIEW MENTAL HEALTH	-	-	25,000	50,000
BAKER ACT	-	-	50,000	50,000
COUNCIL ON AGING	-	-	10,406	10,406
TRI-COUNTY	-	-	9,600	9,600
GULF COAST KIDS HOUSE	-	-	42,000	42,000
SOUTH WALTON SENIOR CENTER	-	-	25,000	25,000
NW TRI-COUNTY SENIOR CENTER	-	-	25,000	29,867
MAIN STREET DFS	-	-	33,333	33,333
WC CHAMBER OF COMMERCE	-	-	12,000	12,000
ECONOMIC DEV ALLIANCE	-	-	258,550	344,872
EARLY LEARNING COALITION	-	-	12,500	12,500
MEDICAID SERVICES	-	-	913,500	900,000
HEALTH CARE RESPONSE HCRA	-	-	100,000	75,000
NEW DISCRETIONARY CONTRIBUTIONS	-	-	35,800	40,000
LIBERTY VFD	-	-	125,000	125,000
ARGYLE VFD	-	-	125,000	125,000
BABE RUTH LEAGUE	-	-	5,000	-
CITY OF PAXTON HEALTH CLINIC	-	-	460,000	-
Total	1,291,160	1,379,257	2,317,689	1,970,378

Code Enforcement

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	957,303	1,494,243	2,094,512	2,342,863
512007 - SICK LEAVE INCENTIVE PAY	-	3,897	-	5,000
514000 - OVERTIME	2,579	102	5,000	5,000
521000 - FICA TAXES/MEDICARE	68,555	109,956	160,230	179,230
522000 - RETIREMENT CONTRIBUTIONS	111,106	197,459	251,341	310,429
523000 - LIFE & HEALTH INSURANCE	228,783	342,116	574,000	688,000
524000 - WORKERS' COMPENSATION	15,479	20,806	20,000	19,489
531000 - PROFESSIONAL SERVICES	2,599	10,084	20,000	20,000
534000 - OTHER SERVICES	-	-	-	-
540000 - TRAVEL & PER DIEM	-	2,709	33,000	23,050
541000 - COMMUNICATION SERVICES	23,751	33,890	80,000	51,920
542000 - FREIGHT & POSTAGE SERVICES	3,962	5,513	15,000	10,000
544000 - RENTALS & LEASES	6,738	4,681	15,000	10,000
546000 - REPAIR & MAINTENANCE SERVICES	26,271	10,502	55,000	25,000
546001 - TIRES	2,547	2,875	10,000	10,000
547000 - PRINTING & BINDING	1,216	1,594	4,000	5,000
548000 - PROMOTIONAL ACTIVITIES	-	-	-	-
549000 - OTHER CURRENT CHARGES	3,285	2,454	5,000	5,000
551000 - OFFICE SUPPLIES	2,896	3,406	12,000	8,000
552000 - OPERATING SUPPLIES	90,372	177,355	175,000	327,504
552002 - GASOLINE	263	-	-	-
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,339	5,879	8,000	63,000
555000 - TRAINING	5,200	9,049	30,000	20,000
562000 - BUILDINGS	30,800	138,613	21,706	-
563000 - INFRASTRUCTURE	14,100	2,000	59,842	-
564000 - MACHINERY & EQUIPMENT	134,309	546,079	463,000	366,306
Total	1,733,452	3,125,262	4,111,631	4,494,791

County Attorney

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	463,773	440,970	688,015	896,831
512007 - SICK LEAVE INCENTIVE PAY	-	983	-	5,000
514000 - OVERTIME	-	-	-	-
521000 - FICA TAXES/MEDICARE	32,711	32,254	52,633	68,608
522000 - RETIREMENT CONTRIBUTIONS	74,878	58,921	107,762	219,453
523000 - LIFE & HEALTH INSURANCE	75,007	73,348	126,000	160,000
524000 - WORKERS' COMPENSATION	601	408	1,000	328
531000 - PROFESSIONAL SERVICES	338	1,836	10,000	10,000
533000 - COURT REPORTER SERVICES	4,343	480	3,000	5,000
534000 - OTHER SERVICES	750	788	-	-
540000 - TRAVEL & PER DIEM	2,121	3,409	10,000	10,000
541000 - COMMUNICATION SERVICES	4,065	4,115	5,000	5,500
542000 - FREIGHT & POSTAGE SERVICES	5	43	500	500
544000 - RENTALS & LEASES	6,531	6,736	10,000	10,000
546000 - REPAIR & MAINTENANCE SERVICES	2,903	2,518	7,000	7,000
546001 - TIRES	469	-	-	-
547000 - PRINTING & BINDING	-	54	3,000	3,000
549000 - OTHER CURRENT CHARGES	787	(331)	-	-
551000 - OFFICE SUPPLIES	849	1,002	4,000	4,000
552000 - OPERATING SUPPLIES	8,319	10,303	6,000	6,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	10,011	11,220	10,000	13,000
555000 - TRAINING	2,099	1,300	4,000	6,000
564000 - MACHINERY & EQUIPMENT	-	29,423	35,000	-
Total	690,559	679,782	1,082,910	1,430,220

Planning

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	1,619,756	2,018,503	2,662,825	2,744,531
512007 - SICK LEAVE INCENTIVE PAY	-	7,253	-	13,000
514000 - OVERTIME	-	-	-	-
521000 - FICA TAXES/MEDICARE	116,938	147,516	203,706	209,957
522000 - RETIREMENT CONTRIBUTIONS	173,256	250,124	342,971	389,542
523000 - LIFE & HEALTH INSURANCE	297,549	345,258	532,000	608,000
524000 - WORKERS' COMPENSATION	3,203	5,947	5,838	6,999
531000 - PROFESSIONAL SERVICES	423,435	333,835	450,000	900,000
534000 - OTHER SERVICES	-	16,637	150,000	450,000
540000 - TRAVEL & PER DIEM	913	8,846	44,715	32,560
541000 - COMMUNICATION SERVICES	16,448	16,528	18,000	18,000
542000 - FREIGHT & POSTAGE SERVICES	6,194	2,755	7,000	8,000
544000 - RENTALS & LEASES	16,146	23,497	20,000	30,000
546000 - REPAIR & MAINTENANCE SERVICES	5,367	8,518	7,000	7,000
547000 - PRINTING & BINDING	3,052	250	5,000	8,500
549000 - OTHER CURRENT CHARGES	25,604	24,472	24,000	24,000
551000 - OFFICE SUPPLIES	4,061	4,287	5,000	4,000
552000 - OPERATING SUPPLIES	30,091	48,410	35,000	413,528
554000 - BOOKS/PUBS/SUBS/MEMBERS	82,929	95,519	114,957	28,100
555000 - TRAINING	2,945	9,843	30,465	12,256
564000 - MACHINERY & EQUIPMENT	2,284	-	70,000	120,000
Total	2,830,172	3,367,997	4,728,477	6,027,973

Geographic Info Systems

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	338,464	362,663	395,345	421,129
512007 - SICK LEAVE INCENTIVE PAY	0	4,439	0	4,000
521000 - FICA TAXES/MEDICARE	23,746	26,294	30,244	32,216
522000 - RETIREMENT CONTRIBUTIONS	34,596	40,359	47,441	55,800
523000 - LIFE & HEALTH INSURANCE	77,890	81,200	84,000	96,000
524000 - WORKERS' COMPENSATION	336	379	353	353
540000 - TRAVEL & PER DIEM	0	2,658	7,900	8,000
541000 - COMMUNICATION SERVICES	1,895	2,978	4,600	4,300
542000 - FREIGHT & POSTAGE SERVICES	0	6	100	100
544000 - RENTALS & LEASES	1,190	1,640	2,400	4,740
546000 - REPAIR & MAINTENANCE SERVICES	5,717	5,936	3,300	3,300
549000 - OTHER CURRENT CHARGES	0	0	0	0
551000 - OFFICE SUPPLIES	266	307	250	300
552000 - OPERATING SUPPLIES	6,513	17,379	19,300	32,500
554000 - BOOKS/PUBS/SUBS/MEMBERS	54,218	55,939	64,982	61,920
555000 - TRAINING	45	175	3,500	12,000
562000 - BUILDINGS	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	0	0
Total	544,875	602,353	663,715	736,658

Human Resources

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
☐ HUMAN RESOURCES				
512000 - REGULAR SALARIES & WAGES	381,665	387,297	501,328	646,226
512007 - SICK LEAVE INCENTIVE PAY	-	4,637	-	-
514000 - OVERTIME	240	375	-	-
521000 - FICA TAXES/MEDICARE	28,035	29,008	38,352	49,436
522000 - RETIREMENT CONTRIBUTIONS	55,977	61,820	82,632	113,532
523000 - LIFE & HEALTH INSURANCE	78,546	77,957	126,000	160,000
524000 - WORKERS' COMPENSATION	380	404	800	274
531000 - PROFESSIONAL SERVICES	(2,813)	-	5,500	16,000
540000 - TRAVEL & PER DIEM	5,511	4,036	8,000	8,000
541000 - COMMUNICATION SERVICES	5,814	5,342	6,000	8,500
542000 - FREIGHT & POSTAGE SERVICES	361	520	1,500	1,000
544000 - RENTALS & LEASES	4,199	4,255	5,000	4,500
546000 - REPAIR & MAINTENANCE SERVI	17	228	1,000	2,000
547000 - PRINTING & BINDING	-	329	500	1,500
549000 - OTHER CURRENT CHARGES	5,548	12,860	7,000	4,000
551000 - OFFICE SUPPLIES	1,697	1,220	2,500	2,500
552000 - OPERATING SUPPLIES	12,692	5,196	6,000	6,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,550	578	2,500	2,500
555000 - TRAINING	18,642	15,191	36,000	36,000
564000 - MACHINERY & EQUIPMENT	-	-	-	37,000
Total	598,062	611,251	830,612	1,098,968
☐ HR/JAD				
524000 - WORKERS' COMPENSATION	61,317	29,990	50,000	60,000
Total	61,317	29,990	50,000	60,000

Office of Management and Budget

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	336,571	410,710	605,744	670,056
512007 - SICK LEAVE INCENTIVE PAY	0	915	0	3,700
514000 - OVERTIME	0	0	0	0
521000 - FICA TAXES/MEDICARE	24,499	30,293	46,339	51,542
522000 - RETIREMENT CONTRIBUTIONS	57,978	72,689	103,550	124,611
523000 - LIFE & HEALTH INSURANCE	56,884	65,857	112,000	128,000
524000 - WORKERS' COMPENSATION	335	421	362	515
531000 - PROFESSIONAL SERVICES	0	11,100	14,000	14,000
540000 - TRAVEL & PER DIEM	186	850	10,000	12,000
541000 - COMMUNICATION SERVICES	1,878	2,444	5,600	4,000
542000 - FREIGHT & POSTAGE SERVICES	54	130	1,200	500
544000 - RENTALS & LEASES	2,021	2,056	4,500	3,000
546000 - REPAIR & MAINTENANCE SERVICES	0	9,366	2,700	3,000
549000 - OTHER CURRENT CHARGES	208	118	600	500
551000 - OFFICE SUPPLIES	399	441	1,300	500
552000 - OPERATING SUPPLIES	704	34,473	5,200	9,500
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,717	1,475	1,800	9,500
555000 - TRAINING	200	350	4,200	5,000
562000 - BUILDINGS	0	0	0	12,200
564000 - MACHINERY & EQUIPMENT	0	29,423	35,000	0
Total	483,634	673,110	954,095	1,052,124

Procurement

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	248,013	273,710	375,829	458,071
512007 - SICK LEAVE INCENTIVE PAY	0	1,996	0	1,000
514000 - OVERTIME	60	665	0	0
521000 - FICA TAXES/MEDICARE	18,036	20,663	28,751	35,042
522000 - RETIREMENT CONTRIBUTIONS	25,404	30,568	45,099	60,694
523000 - LIFE & HEALTH INSURANCE	67,553	62,410	98,000	128,000
524000 - WORKERS' COMPENSATION	1,143	1,288	1,255	1,203
540000 - TRAVEL & PER DIEM	3	0	10,000	10,000
541000 - COMMUNICATION SERVICES	5,952	5,604	6,000	6,000
542000 - FREIGHT & POSTAGE SERVICES	2,817	268	10,000	10,500
544000 - RENTALS & LEASES	9,254	10,604	15,000	12,000
546000 - REPAIR & MAINTENANCE SERVICES	1,441	6,412	7,000	7,000
546001 - TIRES	501	693	1,000	3,000
549000 - OTHER CURRENT CHARGES	971	117	20,146	3,000
551000 - OFFICE SUPPLIES	879	1,214	3,000	3,000
552000 - OPERATING SUPPLIES	14,745	22,590	15,000	21,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	2,073	2,731	5,000	5,500
555000 - TRAINING	199	720	6,000	6,000
562000 - BUILDINGS	37,300	0	15,000	15,000
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	29,423	0	0
Total	436,343	471,676	662,080	786,010

Library

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	576,071	626,765	779,821	847,797
512007 - SICK LEAVE INCENTIVE PAY	0	0	0	600
513000 - OTHER SALARIES & WAGES	0	0	0	0
514000 - OVERTIME	163	162	0	0
521000 - FICA TAXES/MEDICARE	42,500	46,940	59,656	64,856
522000 - RETIREMENT CONTRIBUTIONS	58,645	68,803	93,579	112,333
523000 - LIFE & HEALTH INSURANCE	156,120	141,220	252,000	288,000
524000 - WORKERS' COMPENSATION	572	644	716	504
531000 - PROFESSIONAL SERVICES	0	0	2,500	0
541000 - COMMUNICATION SERVICES	29,762	40,535	36,000	44,000
542000 - FREIGHT & POSTAGE SERVICES	754	844	1,500	1,500
543000 - UTILITY SERVICES	33,989	35,687	38,000	38,000
544000 - RENTALS & LEASES	3,150	2,863	4,000	4,000
546000 - REPAIR & MAINTENANCE SERVICES	1,294	173	6,000	6,000
546001 - TIRES	0	0	0	0
547000 - PRINTING & BINDING	168	160	1,000	1,000
548000 - PROMOTIONAL ACTIVITIES	762	701	2,000	2,000
549000 - OTHER CURRENT CHARGES	4,295	420	1,500	500
551000 - OFFICE SUPPLIES	1,334	1,489	2,000	2,500
552000 - OPERATING SUPPLIES	26,018	26,206	40,500	70,500
552999 - OPERATING SUPPLIES	2,760	65,619	0	0
554000 - BOOKS/PUBS/SUBS/MEMBERS	39,398	59,846	60,000	62,000
554999 - BOOKS/PUBS/SUBS/MEMBERS	14,132	0	0	0
555000 - TRAINING	155	149	500	2,500
562000 - BUILDINGS	0	132,030	85,000	528,000
564000 - MACHINERY & EQUIPMENT	0	0	0	0
566000 - BOOKS/PUBS/LIBRARY MATERIALS	38,171	26,161	50,000	60,000
566999 - BOOKS/PUBS/LIBRARY MATERIALS	10,518	17,488	0	0
Total	1,040,729	1,294,904	1,516,272	2,136,590

Probation

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	159,195	179,674	195,893	205,379
512007 - SICK LEAVE INCENTIVE PAY	0	1,827	0	2,000
521000 - FICA TAXES/MEDICARE	11,473	13,053	14,986	15,711
522000 - RETIREMENT CONTRIBUTIONS	16,298	19,982	23,507	27,213
523000 - LIFE & HEALTH INSURANCE	43,424	49,487	56,000	64,000
524000 - WORKERS' COMPENSATION	2,587	3,286	3,075	3,075
531000 - PROFESSIONAL SERVICES	2,746	5,245	7,000	7,000
534000 - OTHER SERVICES	50,685	10,039	1,085	11,000
540000 - TRAVEL & PER DIEM	0	0	500	500
541000 - COMMUNICATION SERVICES	1,593	2,081	3,000	3,000
542000 - FREIGHT & POSTAGE SERVICES	935	900	1,000	1,000
544000 - RENTALS & LEASES	2,374	1,927	2,800	2,800
546000 - REPAIR & MAINTENANCE SERVICES	0	37	0	0
547000 - PRINTING & BINDING	920	1,693	2,000	2,000
549000 - OTHER CURRENT CHARGES	0	0	150	150
551000 - OFFICE SUPPLIES	2,309	1,388	3,250	3,250
552000 - OPERATING SUPPLIES	2,989	5,300	5,000	5,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,711	204	10,500	1,500
555000 - TRAINING	0	0	1,000	1,000
Total	299,239	296,121	330,746	355,578

Veteran Services

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	112,837	128,888	139,504	197,453
512007 - SICK LEAVE INCENTIVE PAY	0	1,021	0	1,100
514000 - OVERTIME	0	402	0	0
521000 - FICA TAXES/MEDICARE	8,453	9,554	10,672	15,105
522000 - RETIREMENT CONTRIBUTIONS	11,558	14,406	16,741	26,162
523000 - LIFE & HEALTH INSURANCE	19,913	25,474	28,000	40,000
524000 - WORKERS' COMPENSATION	112	135	126	150
540000 - TRAVEL & PER DIEM	0	1,581	3,300	3,300
541000 - COMMUNICATION SERVICES	1,629	1,433	1,500	1,500
542000 - FREIGHT & POSTAGE SERVICES	25	33	300	300
544000 - RENTALS & LEASES	1,567	1,702	2,500	2,500
546000 - REPAIR & MAINTENANCE SERVICES	0	180	1,500	900
547000 - PRINTING & BINDING	0	0	200	200
549000 - OTHER CURRENT CHARGES	2,457	2,457	4,000	4,000
551000 - OFFICE SUPPLIES	45	22	400	400
552000 - OPERATING SUPPLIES	164	393	1,500	1,500
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,060	900	1,500	1,500
555000 - TRAINING	0	320	1,000	1,000
Total	159,819	188,901	212,743	297,070

Emergency Management

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	194,612	263,550	282,263	338,378
512007 - SICK LEAVE INCENTIVE PAY	0	2,793	0	5,400
514000 - OVERTIME	1,114	4,147	0	0
521000 - FICA TAXES/MEDICARE	14,210	19,391	21,593	25,886
522000 - RETIREMENT CONTRIBUTIONS	33,796	46,404	52,262	66,868
523000 - LIFE & HEALTH INSURANCE	35,312	54,609	56,000	64,000
524000 - WORKERS' COMPENSATION	792	1,598	1,484	1,514
534000 - OTHER SERVICES	0	0	9,000	0
540000 - TRAVEL & PER DIEM	4,543	11,438	12,000	17,000
541000 - COMMUNICATION SERVICES	27,390	28,933	32,000	32,000
542000 - FREIGHT & POSTAGE SERVICES	319	51	400	400
544000 - RENTALS & LEASES	2,421	3,142	5,000	5,000
546000 - REPAIR & MAINTENANCE SERVICES	2,942	3,973	10,000	15,000
546001 - TIRES	1,139	2,074	2,000	2,000
547000 - PRINTING & BINDING	1,708	832	2,000	3,000
549000 - OTHER CURRENT CHARGES	552	38	0	0
551000 - OFFICE SUPPLIES	276	53	0	0
552000 - OPERATING SUPPLIES	19,898	21,295	15,000	20,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	11,148	3,836	10,000	10,000
555000 - TRAINING	1,570	1,800	3,000	4,000
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	6,000	310,000
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
565999 - CONSTRUCTION IN PROGRESS	0	0	0	0
Total	353,741	469,958	520,002	920,446

South Walton Fire & State Control

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
STATE CONTROL				
GRANTS & AID	32,790	32,790	32,791	32,791
Total	32,790	32,790	32,791	32,791
SOUTH WALTON FIRE DISTRICT				
OPERATING	791,181	807,022	839,284	872,856
Total	791,181	807,022	839,284	872,856

Park and Recreation

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	141,400	166,755	274,933	313,142
512007 - SICK LEAVE INCENTIVE PAY	0	2,308	0	3,500
513000 - OTHER SALARIES & WAGES	18,354	35,758	62,000	65,000
514000 - OVERTIME	4,116	6,288	3,000	5,000
521000 - FICA TAXES/MEDICARE	11,090	14,744	26,005	29,065
522000 - RETIREMENT CONTRIBUTIONS	14,904	19,184	32,992	41,841
523000 - LIFE & HEALTH INSURANCE	43,794	46,298	70,000	90,000
524000 - WORKERS' COMPENSATION	3,399	4,478	3,872	4,892
534000 - OTHER SERVICES	10,200	25,084	19,000	19,000
540000 - TRAVEL & PER DIEM	0	793	0	0
541000 - COMMUNICATION SERVICES	1,501	0	1,500	1,500
542000 - FREIGHT & POSTAGE SERVICES	172	0	100	100
544000 - RENTALS & LEASES	9,287	9,916	5,000	5,000
545000 - INSURANCE	8,235	8,235	10,000	10,000
546000 - REPAIR & MAINTENANCE SERVICES	680	1,963	1,000	1,000
546001 - TIRES	0	513	1,000	1,000
547000 - PRINTING & BINDING	615	318	500	500
549000 - OTHER CURRENT CHARGES	946	456	5,000	5,000
551000 - OFFICE SUPPLIES	152	0	1,000	1,000
552000 - OPERATING SUPPLIES	84,502	96,834	75,000	105,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,423	2,872	1,000	2,000
562000 - BUILDINGS	0	0	30,000	30,000
563000 - INFRASTRUCTURE	0	0	5,000	20,000
564000 - MACHINERY & EQUIPMENT	1,689	14,860	50,000	0
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
Total	356,458	457,658	677,902	753,540

Eagle Springs Golf and Recreation Center

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	270,655	344,037	483,455	474,414
512007 - SICK LEAVE INCENTIVE PAY	0	851	0	2,300
513000 - OTHER SALARIES & WAGES	53,231	117,449	32,000	95,000
514000 - OVERTIME	23,445	19,381	25,000	25,000
521000 - FICA TAXES/MEDICARE	25,447	35,923	41,345	45,473
522000 - RETIREMENT CONTRIBUTIONS	29,478	44,062	58,015	62,860
523000 - LIFE & HEALTH INSURANCE	67,031	76,525	168,000	184,000
524000 - WORKERS' COMPENSATION	5,357	8,587	6,260	5,260
531000 - PROFESSIONAL SERVICES	500	0	0	0
534000 - OTHER SERVICES	4,920	4,920	0	7,000
540000 - TRAVEL & PER DIEM	0	6,577	5,000	7,500
541000 - COMMUNICATION SERVICES	5,964	8,576	4,000	11,000
542000 - FREIGHT & POSTAGE SERVICES	450	78	0	0
544000 - RENTALS & LEASES	98,811	89,981	115,000	135,000
546000 - REPAIR & MAINTENANCE SERVICES	63,575	32,647	80,000	80,000
546001 - TIRES	49	1,460	500	500
547000 - PRINTING & BINDING	443	701	1,000	1,000
549000 - OTHER CURRENT CHARGES	9,787	15,713	0	16,000
551000 - OFFICE SUPPLIES	284	108	200	500
552000 - OPERATING SUPPLIES	185,085	406,578	295,000	415,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	3,288	7,398	5,000	6,000
555000 - TRAINING	250	6,119	3,000	5,000
562000 - BUILDINGS	0	82,074	680,000	750,000
563000 - INFRASTRUCTURE	189,504	108,299	180,000	100,000
564000 - MACHINERY & EQUIPMENT	93,480	27,000	280,000	280,000
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
Total	1,131,033	1,445,044	2,462,775	2,708,807

Eagle Springs Grill

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	17,926	205,920	364,102
512007 - SICK LEAVE INCENTIVE PAY	0	0	0	0
513000 - OTHER SALARIES & WAGES	0	0	0	0
514000 - OVERTIME	0	692	0	8,000
521000 - FICA TAXES/MEDICARE	0	1,493	16,000	27,854
522000 - RETIREMENT CONTRIBUTIONS	0	2,217	25,000	48,244
523000 - LIFE & HEALTH INSURANCE	0	1,433	84,000	152,000
524000 - WORKERS' COMPENSATION	0	56	2,500	1,300
531000 - PROFESSIONAL SERVICES	0	0	0	0
534000 - OTHER SERVICES	0	0	0	15,000
541000 - COMMUNICATION SERVICES	0	0	0	0
544000 - RENTALS & LEASES	0	0	0	0
546000 - REPAIR & MAINTENANCE SERVICES	0	0	11,500	3,500
551000 - OFFICE SUPPLIES	0	0	0	1,000
552000 - OPERATING SUPPLIES	0	15,789	305,000	285,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	0	0	0	3,500
555000 - TRAINING	0	35	0	500
564000 - MACHINERY & EQUIPMENT	0	0	30,000	0
Total	0	39,641	679,920	910,000

Extension Office

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	260,601	274,029	323,627	346,037
512007 - SICK LEAVE INCENTIVE PAY	0	652	0	0
514000 - OVERTIME	0	0	0	0
521000 - FICA TAXES/MEDICARE	19,709	20,845	24,757	26,472
522000 - RETIREMENT CONTRIBUTIONS	27,602	28,101	38,835	45,850
523000 - LIFE & HEALTH INSURANCE	33,053	28,654	42,000	48,000
524000 - WORKERS' COMPENSATION	2,019	2,647	2,666	2,658
531000 - PROFESSIONAL SERVICES	0	117	0	0
540000 - TRAVEL & PER DIEM	918	4,354	6,000	6,000
541000 - COMMUNICATION SERVICES	12,495	11,192	9,000	9,000
542000 - FREIGHT & POSTAGE SERVICES	9	85	100	100
544000 - RENTALS & LEASES	2,707	2,633	5,000	5,000
546000 - REPAIR & MAINTENANCE SERVICES	599	1,054	20,000	5,000
546001 - TIRES	0	270	150	150
551000 - OFFICE SUPPLIES	379	496	2,000	1,500
552000 - OPERATING SUPPLIES	2,888	14,039	15,000	15,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	898	707	1,500	1,500
555000 - TRAINING	475	870	5,000	5,000
564000 - MACHINERY & EQUIPMENT	0	0	0	0
582000 - AID TO PRIVATE ORGANIZATIONS	0	3,000	3,000	3,000
Total	364,351	393,745	498,635	520,267

Soil Conservation

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	72,744	78,110	84,736	89,496
512007 - SICK LEAVE INCENTIVE PAY	0	0	0	0
521000 - FICA TAXES/MEDICARE	5,034	5,456	6,482	6,846
522000 - RETIREMENT CONTRIBUTIONS	7,445	8,703	10,168	11,858
523000 - LIFE & HEALTH INSURANCE	14,675	15,467	28,000	32,000
524000 - WORKERS' COMPENSATION	684	603	570	68
534000 - OTHER SERVICES	0	0	0	0
541000 - COMMUNICATION SERVICES	632	0	750	0
551000 - OFFICE SUPPLIES	613	437	825	825
552000 - OPERATING SUPPLIES	530	275	400	400
554000 - BOOKS/PUBS/SUBS/MEMBERS	1,125	1,125	1,125	900
Total	103,483	110,176	133,056	142,393

Facility Maintenance

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	1,193,390	1,437,362	1,587,916
512007 - SICK LEAVE INCENTIVE PAY	0	8,408	0	11,000
513000 - OTHER SALARIES & WAGES	0	0	20,000	10,000
514000 - OVERTIME	0	1,915	8,000	4,000
521000 - FICA TAXES/MEDICARE	0	88,866	112,100	121,476
522000 - RETIREMENT CONTRIBUTIONS	0	133,167	192,827	233,911
523000 - LIFE & HEALTH INSURANCE	0	291,120	392,000	464,000
524000 - WORKERS' COMPENSATION	0	32,955	26,381	22,717
531000 - PROFESSIONAL SERVICES	0	0	0	7,000
534000 - OTHER SERVICES	0	16,877	45,000	45,000
540000 - TRAVEL & PER DIEM	0	569	0	2,000
541000 - COMMUNICATION SERVICES	0	15,411	18,500	18,500
542000 - FREIGHT & POSTAGE SERVICES	0	33	50	50
543000 - UTILITY SERVICES	78	950,731	915,000	942,000
544000 - RENTALS & LEASES	0	899	7,500	7,500
545000 - INSURANCE	0	0	0	0
546000 - REPAIR & MAINTENANCE SERVICES	0	297,566	337,500	357,625
546001 - TIRES	0	2,277	5,000	5,000
549000 - OTHER CURRENT CHARGES	0	1,088	1,000	1,000
551000 - OFFICE SUPPLIES	0	161	650	650
552000 - OPERATING SUPPLIES	0	187,972	185,000	190,500
554000 - BOOKS/PUBS/SUBS/MEMBERS	0	2,395	3,000	3,000
555000 - TRAINING	0	199	2,000	2,000
562000 - BUILDINGS	0	0	590,000	300,000
563000 - INFRASTRUCTURE	0	43,680	196,600	2,000,000
564000 - MACHINERY & EQUIPMENT	0	71,134	200,000	302,629
Total	78	3,340,812	4,695,470	6,639,474

Custodial Services

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	274,103	354,001	374,956
512007 - SICK LEAVE INCENTIVE PAY	0	1,802	0	3,500
513000 - OTHER SALARIES & WAGES	0	9,120	0	0
514000 - OVERTIME	0	0	1,000	1,000
521000 - FICA TAXES/MEDICARE	0	20,760	27,158	28,684
522000 - RETIREMENT CONTRIBUTIONS	0	30,560	42,480	49,682
523000 - LIFE & HEALTH INSURANCE	0	90,453	140,000	160,000
524000 - WORKERS' COMPENSATION	0	6,932	5,748	4,378
540000 - TRAVEL & PER DIEM	0	0	0	0
541000 - COMMUNICATION SERVICES	0	567	3,000	3,000
546000 - REPAIR & MAINTENANCE SERVICES	0	1,015	21,000	10,000
546001 - TIRES	0	639	1,500	1,500
551000 - OFFICE SUPPLIES	0	47	100	100
552000 - OPERATING SUPPLIES	0	63,975	84,000	87,000
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	72,000	110,602
Total	0	499,971	751,987	834,402

Parks Maintenance

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	512,172	757,508	841,101
512007 - SICK LEAVE INCENTIVE PAY	0	1,375	0	3,100
513000 - OTHER SALARIES & WAGES	0	11,886	12,480	12,480
514000 - OVERTIME	0	32,574	14,000	14,000
521000 - FICA TAXES/MEDICARE	0	41,406	59,975	65,299
522000 - RETIREMENT CONTRIBUTIONS	0	60,942	90,901	111,446
523000 - LIFE & HEALTH INSURANCE	0	137,953	280,000	320,000
524000 - WORKERS' COMPENSATION	0	20,476	22,679	19,284
534000 - OTHER SERVICES	0	101,625	140,000	140,000
540000 - TRAVEL & PER DIEM	0	0	0	0
541000 - COMMUNICATION SERVICES	0	6,781	7,500	7,500
542000 - FREIGHT & POSTAGE SERVICES	0	82	0	100
543000 - UTILITY SERVICES	0	0	0	0
544000 - RENTALS & LEASES	900	24,744	13,000	13,000
546000 - REPAIR & MAINTENANCE SERVICES	1,126	127,964	250,750	250,000
546001 - TIRES	0	8,090	4,000	4,000
549000 - OTHER CURRENT CHARGES	0	33	300	300
551000 - OFFICE SUPPLIES	0	223	500	500
552000 - OPERATING SUPPLIES	55	172,604	120,000	170,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	0	115	0	750
555000 - TRAINING	0	1,340	0	0
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	0	0	250,000	250,000
564000 - MACHINERY & EQUIPMENT	0	47,918	200,000	140,000
Total	2,081	1,310,303	2,223,593	2,362,860

Environmental Services

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	0	0	320,093
512007 - SICK LEAVE INCENTIVE PAY	0	0	0	0
521000 - FICA TAXES/MEDICARE	0	0	0	24,487
522000 - RETIREMENT CONTRIBUTIONS	0	0	0	42,412
523000 - LIFE & HEALTH INSURANCE	0	0	0	64,000
524000 - WORKERS' COMPENSATION	0	0	0	444
534000 - OTHER SERVICES	0	0	0	100,000
551000 - OFFICE SUPPLIES	0	0	0	0
552000 - OPERATING SUPPLIES	0	0	0	20,000
Total	0	0	0	571,436

Engineering Services

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	0	0	1,572,092
512007 - SICK LEAVE INCENTIVE PAY	0	0	0	0
521000 - FICA TAXES/MEDICARE	0	0	0	120,265
522000 - RETIREMENT CONTRIBUTIONS	0	0	0	208,302
523000 - LIFE & HEALTH INSURANCE	0	0	0	272,000
524000 - WORKERS' COMPENSATION	0	0	0	3,348
551000 - OFFICE SUPPLIES	0	0	0	0
552000 - OPERATING SUPPLIES	0	0	0	40,000
Total	0	0	0	2,216,007



FISCAL YEAR 2023-24

Transportation Fund

Transportation Fund

The Transportation Fund includes expenditures incurred for the construction, maintenance, and repair of County roads and infrastructure. It accounts for motor fuel taxes, local option gas tax, state revenue sharing, transfers in from the Solid Waste and General fund, and various grant funds designated to finance highway and road construction and maintenance. Public Works, District Road crews, and various specialized crews receive financing from this fund. Staff members of these various groups oversee road and drainage projects within Walton County. The actual cost of these capital projects is generally financed within the Capital Projects Fund, and as a result are not presented in this section.

Transportation Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES	(8,461,435)	(2,306,159)	(3,752,665)	0
IMPACT FEES	(8,842)	(415)	(7,000)	(7,000)
FEDERAL GRANTS	(1,083,500)	(118,789)	0	0
STATE GRANTS	(14,396,898)	(11,897,657)	0	0
STATE SHARED REVENUES	(2,789,068)	(3,011,300)	(2,764,750)	(2,764,750)
STATE PAYMENTS IN LIEU OF TAX	(9,969)	(9,352)	0	0
PHYSICAL ENVIRONMENT	(62,656)	(57,813)	(60,000)	(60,000)
INTEREST AND OTHER EARNINGS	(53,306)	415,063	(30,000)	(242,002)
DISPOSITION OF FIXED ASSETS	(865,547)	0	0	(290,000)
CONTRIBUTIONS AND DONATIONS	(48,090)	(1,249,386)	0	(700,000)
OTHER MISCELLANEOUS REVENUES	(119,741)	(162,806)	0	0
INTERFUND TRANSFERS IN	(8,821,299)	(11,565,059)	(13,832,990)	(14,884,645)
PROPRIETARY NON-OPERATING	0	0	(119,966)	(2,100,000)
LOCAL OPTION TAXES	(4,284,049)	(4,431,982)	(4,175,000)	(4,175,000)
Total Fund Revenue	(41,004,401)	(34,395,655)	(24,742,371)	(25,223,397)

Transportation Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
OTH GEN GOVERNMENTAL SERVICES	270,975	97,999	272,547	315,108
SOLID WASTE CONTROL SERVICES	0	0	0	0
ROAD AND STREET FACILITIES	30,093,665	32,996,929	24,469,824	24,908,289
INTERFUND GROUP TRANSFERS OUT	0	0	0	0
Total Fund Expense	30,364,641	33,094,927	24,742,371	25,223,397

Public Works

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	6,109,671	6,485,997	8,190,518	7,292,317
512007 - SICK LEAVE INCENTIVE PAY	0	40,758	50,000	50,000
513000 - OTHER SALARIES & WAGES	14,559	14,618	104,000	104,000
514000 - OVERTIME	151,679	157,454	165,000	165,000
521000 - FICA TAXES/MEDICARE	465,190	497,253	650,978	578,441
522000 - RETIREMENT CONTRIBUTIONS	691,642	788,604	971,361	961,031
523000 - LIFE & HEALTH INSURANCE	1,419,342	1,409,635	2,226,000	2,288,000
524000 - WORKERS' COMPENSATION	228,113	239,683	231,986	260,000
531000 - PROFESSIONAL SERVICES	14,897	66,085	100,000	100,000
534000 - OTHER SERVICES	19,710	436,791	181,481	277,000
534999 - OTHER SERVICES	135,562	68,224	0	0
540000 - TRAVEL & PER DIEM	1,550	2,709	7,500	7,500
541000 - COMMUNICATION SERVICES	106,877	110,085	120,000	120,000
542000 - FREIGHT & POSTAGE SERVICES	1,391	1,070	1,500	1,500
543000 - UTILITY SERVICES	129,772	134,941	135,000	140,000
544000 - RENTALS & LEASES	47,579	79,659	100,000	100,000
546000 - REPAIR & MAINTENANCE SERVICES	578,349	499,512	682,000	700,000
546001 - TIRES	88,728	85,882	125,000	105,000
547000 - PRINTING & BINDING	947	198	500	500
549000 - OTHER CURRENT CHARGES	54,978	35,295	60,000	60,000
551000 - OFFICE SUPPLIES	5,393	5,703	8,000	8,000
552000 - OPERATING SUPPLIES	632,864	1,430,441	1,633,000	1,633,000
553000 - ROAD MATERIALS & SUPPLIES	1,418,139	1,408,306	2,655,000	2,655,000
553001 - IN-HOUSE ROAD MATERIAL	719,101	848,835	1,150,000	1,200,000
553002 - ROAD SIGNS	25,563	103,053	80,000	100,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	17,506	17,747	15,000	15,000
555000 - TRAINING	838	3,720	5,000	25,000
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	39,954	347,507	0	1,865,000
564000 - MACHINERY & EQUIPMENT	2,017,450	1,682,480	3,096,000	2,497,000
565000 - CONSTRUCTION IN PROGRESS	0	80,136	0	1,600,000
565999 - CONSTRUCTION IN PROGRESS	549,135	914,908	1,725,000	0
Total	15,686,476	17,997,286	24,469,824	24,908,289

Mossy Head Wastewater Treatment Facility

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	0	0	25,000
514000 - OVERTIME	0	0	0	5,000
521000 - FICA TAXES/MEDICARE	0	0	0	1,913
522000 - RETIREMENT CONTRIBUTIONS	0	0	0	3,313
523000 - LIFE & HEALTH INSURANCE	0	0	0	16,000
524000 - WORKERS' COMPENSATION	0	0	0	500
531000 - PROFESSIONAL SERVICES	0	0	30,000	60,000
534000 - OTHER SERVICES	43,800	43,800	43,800	43,800
540000 - TRAVEL & PER DIEM	0	0	1,000	1,000
541000 - COMMUNICATION SERVICES	0	0	500	500
543000 - UTILITY SERVICES	24,961	23,343	32,670	32,868
546000 - REPAIR & MAINTENANCE SERVICES	12,333	6,938	37,000	37,000
549000 - OTHER CURRENT CHARGES	26,900	22,925	46,557	47,194
551000 - OFFICE SUPPLIES	0	0	500	500
552000 - OPERATING SUPPLIES	1,299	993	16,520	16,520
555000 - TRAINING	0	0	4,000	4,000
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	60,000	20,000
565999 - CONSTRUCTION IN PROGRESS	0	0	0	0
Total	109,293	97,999	272,547	315,108



FISCAL YEAR 2023-24

Fine & Forfeiture Fund

Fine & Forfeiture Fund

The Fine and Forfeiture Fund accounts for fines and forfeitures, grants, expenditures, and transfers to the Sheriff necessary to carry out the obligations of the office of Sheriff as detailed in Florida Statutes Chapter 30.15.

Fine & Forfeiture Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES	(46,028,929)	(59,834,861)	(75,991,480)	0
FEDERAL GRANTS	0	(42,086)	0	0
STATE GRANTS	0	(8,972)	0	0
STATE SHARED REVENUES	(10,467)	(12,983)	0	0
STATE PAYMENTS IN LIEU OF TAX	(60,631)	(50,875)	0	0
PHYSICAL ENVIRONMENT	(1,014,972)	(1,127,464)	(1,000,000)	(1,000,000)
INTEREST AND OTHER EARNINGS	(22,288)	300,493	(9,000)	(240,000)
DISPOSITION OF FIXED ASSETS	(48,094)	(186,855)	0	0
OTHER MISCELLANEOUS REVENUES	(572,002)	(415,665)	(290,000)	(490,000)
INTERFUND TRANSFERS IN	(8,400,000)	(400,000)	(400,000)	(86,934,772)
PROPRIETARY NON-OPERATING	0	0	3,320,501	(2,342,838)
GRANTS FROM OTHER LOCAL UNITS	(850,120)	(893,670)	(993,670)	(1,370,000)
PUBLIC SAFETY	(4,514,501)	(5,011,297)	(5,148,000)	(5,148,000)
HUMAN SERVICES	(42,564)	(30,414)	(50,000)	(50,000)
OTH JUDGEMENTS FINES FORFEITS	(56,002)	(48,426)	(57,000)	(57,000)
INTRAGOVERNMENTAL TRANSFERS	(532,678)	(4,846,301)	0	0
Total Fund Revenue	(62,153,248)	(72,609,374)	(80,618,649)	(97,632,610)

Fine & Forfeiture Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
LAW ENFORCEMENT	59,911,322	65,981,163	80,618,649	97,632,610
INTERFUND GROUP TRANSFERS OUT	1,000,000	0	0	0
Total Fund Expense	60,911,322	65,981,163	80,618,649	97,632,610

Sheriff's Office

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
510000 - PERSONNEL SERVICES/BUDGET	34,803,894	39,560,000	47,295,326	55,643,970
523000 - LIFE & HEALTH INSURANCE	7,109,993	6,722,407	8,389,929	8,850,132
530000 - OPERATING EXPENSES/BUDGET	12,125,550	12,565,536	13,989,596	14,995,097
544000 - RENTALS & LEASES	174,896	85,968	44,301	0
546000 - REPAIR & MAINTENANCE SERVICES	2,114,844	1,533,375	3,500,000	3,500,000
549005 - OCC/BAD DEBT EXPENSE	-33,356	56,143	0	0
552000 - OPERATING SUPPLIES	0	0	0	0
552999 - OPERATING SUPPLIES	0	25,345	0	0
560000 - CAPITAL OUTLAY/BUDGET	3,615,500	5,432,389	4,599,497	14,643,411
561000 - LAND	0	0	0	0
562000 - BUILDINGS	0	0	2,800,000	0
563000 - INFRASTRUCTURE	0	0	0	0
591000 - INTRAGOVERNMENTAL TRANSFERS	1,000,000	0	0	0
Total	60,911,322	65,981,163	80,618,649	97,632,610



FISCAL YEAR 2023-24

Tourist Development Fund

Tourist Development Fund

The Tourist Development Fund is designated for the promotion of tourism and beach renourishment. The primary revenue for the fund is the local option tourist development tax.

Tourist Development Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
ADMIN/MRKNG/MAINT-2%	(23,161,824)	(25,095,132)	(20,000,000)	(21,734,000)
BEACH NOURISHMENT-1%	(11,580,913)	(12,546,057)	(10,000,000)	(10,867,000)
SHOULDER/NEW PROD DEV-1%	(11,580,913)	(12,546,057)	(10,000,000)	(10,867,000)
HIGH IMPACT-1%	(11,538,041)	(12,497,268)	(10,000,000)	(10,867,000)
NORTH WALTON TDT	(211,679)	(261,838)	(298,993)	(260,000)
SALES & PROMOTIONS	(120,977)	(154,116)	0	(200,000)
SALES & PROMOTIONS OUT OF STATE	(9,086)	(7,033)	0	0
INTEREST	(50,575)	378,086	0	(300,000)
INT/BEACH MANAGEMENT	(69,511)	459,639	0	0
INT/NEW PRODUCT DEVELOPMENT	(14,099)	171,904	0	0
HIGH IMPACT	(11,912)	161,392	0	0
SURPLUS EQUIP SALES	(36,045)	0	0	0
REFUND OF PRIOR YEAR EXPEND	(4,412)	0	0	0
MISC REVENUE	(13,362)	(2,134)	0	0
ADMINISTRATIVE FEES	(2,482,868)	(2,672,511)	0	(4,953,280)
INTER-FUN GRP TRANSFER IN	(557,971)	0	0	0
Total Fund Revenue	(61,444,189)	(64,611,123)	(50,298,993)	(60,048,280)

Tourist Development Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
ADMINISTRATION	13,590,984	10,302,127	3,564,786	14,541,094
BEACH OPERATIONS	2,082,878	2,653,086	9,831,243	6,664,263
BEACH MANAGEMENT	7,200,052	4,764,218	10,000,000	10,867,000
SALES & VISITOR CENTER	415,973	340,173	1,067,911	795,195
COMMUNICATION	143,010	254,007	914,471	465,407
MARKETING	3,039,284	2,888,150	4,621,588	4,721,321
SHOULDER SEASON	3,603,392	4,543,375	4,662,373	5,602,494
NEW PRODUCT DEVELOPMENT	3,798,164	3,334,286	5,337,628	5,264,506
HIGH IMPACT	2,971,702	7,480,801	10,000,000	10,867,000
NORTH WALTON TDT	0	11,358	298,993	260,000
Total Fund Expense	36,845,438	36,571,582	50,298,993	60,048,280

Tourist Development Administration

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	2,791,046	2,960,909	623,580	7,000,000
512007 - SICK LEAVE INCENTIVE PAY	0	15,814	0	0
513000 - OTHER SALARIES & WAGES	118,435	312,418	100,000	420,000
514000 - OVERTIME	9,825	6,257	0	0
521000 - FICA TAXES/MEDICARE	211,573	243,399	47,704	567,630
522000 - RETIREMENT CONTRIBUTIONS	303,628	328,778	74,830	900,000
523000 - LIFE & HEALTH INSURANCE	666,509	628,096	144,000	1,800,000
524000 - WORKERS' COMPENSATION	37,096	51,502	1,870	100,000
531000 - PROFESSIONAL SERVICES	46,775	83,300	49,500	46,000
534000 - OTHER SERVICES	117,862	230,589	13,335	68,000
540000 - TRAVEL & PER DIEM	4,361	7,814	35,000	38,000
541000 - COMMUNICATION SERVICES	29,166	33,225	41,820	41,820
542000 - FREIGHT & POSTAGE SERVICES	6,398	2,800	9,500	11,500
543000 - UTILITY SERVICES	19,274	17,494	30,000	33,000
544000 - RENTALS & LEASES	14,841	15,200	25,800	35,000
546000 - REPAIR & MAINTENANCE SERVICES	3,354	2,836	13,700	13,200
546001 - TIRES	0	0	2,500	2,500
547000 - PRINTING & BINDING	2,428	12,065	7,800	19,300
548000 - PROMOTIONAL ACTIVITIES	147,119	220,487	234,950	336,050
549000 - OTHER CURRENT CHARGES	3,247	9,849	14,500	14,500
549006 - OCC/INDIRECT ADMIN ALLOCATION	1,278,133	1,278,133	1,181,647	1,188,806
549007 - OCC/TDT COMMISSION	522,453	529,158	750,000	750,000
549009 - OCC/ADMINISTRATIVE FEES	0	0	0	0
549999 - OTHER CURRENT CHARGES	1,804	15,640	0	0
551000 - OFFICE SUPPLIES	2,639	2,763	9,000	9,000
552000 - OPERATING SUPPLIES	21,174	38,983	29,100	55,800
552001 - EQUIPMENT < \$1000	0	0	2,000	4,500
552002 - GASOLINE	13,759	5,741	10,000	10,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	66,522	53,014	84,350	114,800
555000 - TRAINING	18,759	10,893	21,900	23,700
561000 - LAND	7,088,078	3,183,647	0	0
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	38,548	0	5,400	154,500
565999 - CONSTRUCTION IN PROGRESS	6,175	1,325	0	0
599000 - OTHER USES/CONTINGENCY	0	0	1,000	783,488
Total	13,590,984	10,302,127	3,564,786	14,541,094

Beach Operations

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	0	2,540,378	0
513000 - OTHER SALARIES & WAGES	0	0	150,000	0
521000 - FICA TAXES/MEDICARE	0	0	194,339	0
522000 - RETIREMENT CONTRIBUTIONS	0	0	304,846	0
523000 - LIFE & HEALTH INSURANCE	0	0	912,000	0
524000 - WORKERS' COMPENSATION	0	0	7,621	0
531000 - PROFESSIONAL SERVICES	26,219	165,460	100,000	200,000
534000 - OTHER SERVICES	504,809	330,902	964,000	1,172,500
540000 - TRAVEL & PER DIEM	1,737	5,036	7,500	7,500
541000 - COMMUNICATION SERVICES	30,613	26,800	60,000	75,000
542000 - FREIGHT & POSTAGE SERVICES	127	1,197	1,000	1,500
543000 - UTILITY SERVICES	217,232	158,202	532,000	565,000
544000 - RENTALS & LEASES	3,780	8,034	33,500	38,500
546000 - REPAIR & MAINTENANCE SERVICES	100,638	101,732	501,000	475,000
546001 - TIRES	2,329	16,983	32,500	45,000
547000 - PRINTING & BINDING	11,238	32,939	37,000	59,000
549000 - OTHER CURRENT CHARGES	188	1,240	5,900	7,000
549006 - OCC/INDIRECT ADMIN ALLOCATION	120,691	120,691	130,636	190,613
551000 - OFFICE SUPPLIES	966	698	12,500	15,000
552000 - OPERATING SUPPLIES	443,928	676,970	328,000	601,500
552001 - EQUIPMENT < \$1000	4,363	2,577	52,500	65,000
552002 - GASOLINE	81,028	45,821	125,000	100,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	6,165	9,976	10,500	14,500
555000 - TRAINING	1,739	9,294	25,000	45,000
561000 - LAND	0	0	0	0
562000 - BUILDINGS	0	0	0	0
563000 - INFRASTRUCTURE	466,011	167,126	1,493,000	1,550,000
564000 - MACHINERY & EQUIPMENT	18,135	586,009	1,270,523	1,436,650
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
565999 - CONSTRUCTION IN PROGRESS	40,943	185,398	0	0
Total	2,082,878	2,653,086	9,831,243	6,664,263

Beach Renourishment

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
530000 - OPERATING EXPENSES/BUDGET	0	0	160,000	59,901
531000 - PROFESSIONAL SERVICES	197,867	174,792	895,000	895,000
532000 - ACCOUNTING & AUDITING	0	0	12,500	12,500
534000 - OTHER SERVICES	172,835	168,601	250,000	250,000
540000 - TRAVEL & PER DIEM	0	0	12,500	7,500
542000 - FREIGHT & POSTAGE SERVICES	0	0	10,000	7,000
544000 - RENTALS & LEASES	0	0	1,000	1,000
546000 - REPAIR & MAINTENANCE SERVICES	4	0	500	500
547000 - PRINTING & BINDING	0	0	5,000	6,500
548000 - PROMOTIONAL ACTIVITIES	60,290	31,139	100,000	120,000
549000 - OTHER CURRENT CHARGES	0	7,236	0	0
549006 - OCC/INDIRECT ADMIN ALLOCATION	11,726	11,726	35,538	29,766
549007 - OCC/TDT COMMISSION	0	0	97,000	97,000
549009 - OCC/ADMINISTRATIVE FEES	827,788	891,015	0	1,278,333
551000 - OFFICE SUPPLIES	0	0	0	0
552000 - OPERATING SUPPLIES	15,960	1,295	11,726	0
554000 - BOOKS/PUBS/SUBS/MEMBERS	2,000	82,844	61,000	25,000
561000 - LAND	5,650,000	3,183,647	0	0
563000 - INFRASTRUCTURE	26,000	0	1,050,000	1,050,000
564000 - MACHINERY & EQUIPMENT	0	0	22,000	27,000
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
565999 - CONSTRUCTION IN PROGRESS	235,581	88,020	0	0
599000 - OTHER USES/CONTINGENCY	0	123,903	7,276,236	7,000,000
Total	7,200,052	4,764,218	10,000,000	10,867,000

Sales and Visitors Center

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	0	0	236,137	0
513000 - OTHER SALARIES & WAGES	0	0	15,000	0
521000 - FICA TAXES/MEDICARE	0	0	18,065	0
522000 - RETIREMENT CONTRIBUTIONS	0	0	28,337	0
523000 - LIFE & HEALTH INSURANCE	0	0	48,000	0
524000 - WORKERS' COMPENSATION	0	0	708	0
531000 - PROFESSIONAL SERVICES	11,000	12,000	0	17,000
534000 - OTHER SERVICES	5,200	0	8,300	0
540000 - TRAVEL & PER DIEM	40,496	49,414	99,500	90,500
541000 - COMMUNICATION SERVICES	432	0	4,300	4,300
542000 - FREIGHT & POSTAGE SERVICES	25,991	10,527	34,560	34,560
544000 - RENTALS & LEASES	1,053	303	0	0
546001 - TIRES	0	0	0	0
547000 - PRINTING & BINDING	12,345	3,139	17,500	17,500
548000 - PROMOTIONAL ACTIVITIES	289,792	240,309	433,630	496,080
549000 - OTHER CURRENT CHARGES	2,887	3,614	0	0
549006 - OCC/INDIRECT ADMIN ALLOCATION	0	0	47,105	44,036
549007 - OCC/TDT COMMISSION	0	0	0	0
549009 - OCC/ADMINISTRATIVE FEES	0	0	0	0
551000 - OFFICE SUPPLIES	635	60	0	0
552000 - OPERATING SUPPLIES	4,802	904	11,500	13,000
552001 - EQUIPMENT < \$1000	2,052	1,682	2,000	2,000
552002 - GASOLINE	0	0	0	0
554000 - BOOKS/PUBS/SUBS/MEMBERS	11,027	11,890	22,919	30,969
555000 - TRAINING	8,262	6,330	33,250	45,250
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	7,000	0
599000 - OTHER USES/CONTINGENCY	0	0	100	0
Total	415,973	340,173	1,067,911	795,195

Communications

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	-	-	308,603	-
513000 - OTHER SALARIES & WAGES	-	-	15,000	-
521000 - FICA TAXES/MEDICARE	-	-	23,608	-
522000 - RETIREMENT CONTRIBUTIONS	-	-	37,032	-
523000 - LIFE & HEALTH INSURANCE	-	-	80,000	-
524000 - WORKERS' COMPENSATION	-	-	926	-
534000 - OTHER SERVICES	-	-	30,385	24,205
540000 - TRAVEL & PER DIEM	596	19,929	12,000	14,500
541000 - COMMUNICATION SERVICES	432	-	2,900	2,900
542000 - FREIGHT & POSTAGE SERVICES	-	-	13,000	8,000
546000 - REPAIR & MAINTENANCE SERVICES	-	-	-	-
547000 - PRINTING & BINDING	8,681	11,650	34,500	36,500
548000 - PROMOTIONAL ACTIVITIES	107,351	180,447	288,500	309,200
549000 - OTHER CURRENT CHARGES	3,715	4,079	26,650	26,650
549006 - OCC/INDIRECT ADMIN ALLOCATION	-	-	11,718	9,602
551000 - OFFICE SUPPLIES	104	40	-	-
552000 - OPERATING SUPPLIES	934	601	4,049	3,050
552001 - EQUIPMENT < \$1000	1,429	1,207	5,000	8,500
554000 - BOOKS/PUBS/SUBS/MEMBERS	14,735	17,812	10,600	10,800
555000 - TRAINING	5,035	12,318	10,000	11,500
563000 - INFRASTRUCTURE	-	-	-	-
564000 - MACHINERY & EQUIPMENT	-	5,923	-	-
Total	143,010	254,007	914,471	465,407

Marketing

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	-	-	310,165	-
513000 - OTHER SALARIES & WAGES	-	-	15,000	-
521000 - FICA TAXES/MEDICARE	-	-	23,728	-
522000 - RETIREMENT CONTRIBUTIONS	-	-	37,220	-
523000 - LIFE & HEALTH INSURANCE	-	-	80,000	-
524000 - WORKERS' COMPENSATION	-	-	930	-
534000 - OTHER SERVICES	109,184	133,976	203,600	236,000
540000 - TRAVEL & PER DIEM	5,044	37,922	35,100	41,100
541000 - COMMUNICATION SERVICES	432	-	900	900
542000 - FREIGHT & POSTAGE SERVICES	33,755	50,214	110,000	90,000
546000 - REPAIR & MAINTENANCE SERVICES	-	-	-	-
547000 - PRINTING & BINDING	77,176	62,879	164,500	185,750
548000 - PROMOTIONAL ACTIVITIES	2,810,882	2,585,307	3,556,600	4,088,000
548001 - PA/RESEARCH & DEVELOPMENT	-	-	-	-
549000 - OTHER CURRENT CHARGES	-	6,140	14,000	14,000
549006 - OCC/INDIRECT ADMIN ALLOCATION	-	-	40,945	29,271
551000 - OFFICE SUPPLIES	-	117	-	-
552000 - OPERATING SUPPLIES	2,008	7,082	6,200	6,200
552001 - EQUIPMENT < \$1000	-	-	2,500	7,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	265	207	4,200	4,200
555000 - TRAINING	539	4,306	13,000	18,900
564000 - MACHINERY & EQUIPMENT	-	-	3,000	-
Total	3,039,284	2,888,150	4,621,588	4,721,321

Shoulder Season

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
534000 - OTHER SERVICES	-	258,301	-	-
542000 - FREIGHT & POSTAGE SERVICES	-	-	55,000	52,000
548000 - PROMOTIONAL ACTIVITIES	3,173,711	3,819,368	4,553,961	4,702,241
549000 - OTHER CURRENT CHARGES	(4,431)	-	-	-
549006 - OCC/INDIRECT ADMIN ALLOCATION	20,466	20,466	31,946	22,706
549007 - OCC/TDT COMMISSION	-	-	-	-
549009 - OCC/ADMINISTRATIVE FEES	413,646	445,240	20,466	825,547
565000 - CONSTRUCTION IN PROGRESS	-	-	-	-
565999 - CONSTRUCTION IN PROGRESS	-	-	-	-
599000 - OTHER USES/CONTINGENCY	-	-	1,000	-
Total	3,603,392	4,543,375	4,662,373	5,602,494

Product Development

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	-	-	919,763	-
512007 - SICK LEAVE INCENTIVE PAY	-	-	20,000	-
521000 - FICA TAXES/MEDICARE	-	-	70,362	-
522000 - RETIREMENT CONTRIBUTIONS	-	-	110,371	-
523000 - LIFE & HEALTH INSURANCE	-	-	352,000	-
524000 - WORKERS' COMPENSATION	-	-	2,759	-
531000 - PROFESSIONAL SERVICES	4,000	8,000	4,000	3,999
534000 - OTHER SERVICES	650,561	1,842,103	1,650,000	1,900,000
540000 - TRAVEL & PER DIEM	-	-	2,000	-
541000 - COMMUNICATION SERVICES	3,166	10,322	6,000	8,000
542000 - FREIGHT & POSTAGE SERVICES	-	693	1,500	1,500
544000 - RENTALS & LEASES	-	-	-	-
546000 - REPAIR & MAINTENANCE SERVICES	-	3,289	8,500	2,500
546001 - TIRES	1,748	-	3,000	-
547000 - PRINTING & BINDING	774	-	2,000	12,000
548000 - PROMOTIONAL ACTIVITIES	661,996	973,943	1,969,683	2,237,500
549000 - OTHER CURRENT CHARGES	-	-	3,250	1,750
549006 - OCC/INDIRECT ADMIN ALLOCATION	23,833	23,833	34,060	26,030
549007 - OCC/TDT COMMISSION	-	-	-	-
549009 - OCC/ADMINISTRATIVE FEES	413,646	445,240	-	825,547
551000 - OFFICE SUPPLIES	189	-	1,500	-
552000 - OPERATING SUPPLIES	18,106	11,849	17,500	7,300
552001 - EQUIPMENT < \$1000	-	-	3,000	1,000
552002 - GASOLINE	20,024	10,013	42,000	10,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	121	5,000	112,380	227,380
555000 - TRAINING	-	-	2,000	-
561000 - LAND	2,000,000	-	-	-
564000 - MACHINERY & EQUIPMENT	-	-	-	-
599000 - OTHER USES/CONTINGENCY	-	-	-	-
Total	3,798,164	3,334,286	5,337,628	5,264,506

High Impact

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
530000 - OPERATING EXPENSES/BUDGET	-	-	262,500	-
531000 - PROFESSIONAL SERVICES	-	-	150,000	150,000
534000 - OTHER SERVICES	1,523,803	2,490,578	3,720,000	3,420,500
544000 - RENTALS & LEASES	18,699	-	-	-
549000 - OTHER CURRENT CHARGES	-	768,130	-	1,850,000
549006 - OCC/INDIRECT ADMIN ALLOCATION	-	-	16,732	17,081
549007 - OCC/TDT COMMISSION	-	-	97,000	97,000
549009 - OCC/ADMINISTRATIVE FEES	827,788	891,015	-	1,651,093
552000 - OPERATING SUPPLIES	54,137	-	-	200,000
561000 - LAND	-	3,183,647	-	-
562000 - BUILDINGS	-	26,341	-	-
563000 - INFRASTRUCTURE	9,133	-	5,676,730	1,450,000
564000 - MACHINERY & EQUIPMENT	442,135	-	77,038	2,031,326
565000 - CONSTRUCTION IN PROGRESS	96,006	121,090	-	-
599000 - OTHER USES/CONTINGENCY	-	-	-	-
Total	2,971,702	7,480,801	10,000,000	10,867,000

North Walton TDT

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
530000 - OPERATING EXPENSES/BUDGET	-	-	-	-
531000 - PROFESSIONAL SERVICES	-	-	20,000	50,000
532000 - ACCOUNTING & AUDITING	-	-	-	-
534000 - OTHER SERVICES	-	-	-	-
540000 - TRAVEL & PER DIEM	-	-	20,000	10,000
541000 - COMMUNICATION SERVICES	-	-	-	-
542000 - FREIGHT & POSTAGE SERVICES	-	-	-	-
544000 - RENTALS & LEASES	-	-	-	-
546000 - REPAIR & MAINTENANCE SERVICES	-	-	-	-
546001 - TIRES	-	-	-	-
547000 - PRINTING & BINDING	-	-	16,500	17,000
548000 - PROMOTIONAL ACTIVITIES	-	11,358	167,061	140,000
549000 - OTHER CURRENT CHARGES	-	-	-	-
549006 - OCC/INDIRECT ADMIN ALLOCATION	-	-	-	-
549007 - OCC/TDT COMMISSION	-	-	-	-
549009 - OCC/ADMINISTRATIVE FEES	-	-	20,000	20,000
551000 - OFFICE SUPPLIES	-	-	-	-
552000 - OPERATING SUPPLIES	-	-	7,000	-
552002 - GASOLINE	-	-	-	-
554000 - BOOKS/PUBS/SUBS/MEMBERS	-	-	5,000	5,000
555000 - TRAINING	-	-	3,000	3,000
561000 - LAND	-	-	-	-
563000 - INFRASTRUCTURE	-	-	-	-
564000 - MACHINERY & EQUIPMENT	-	-	-	-
599000 - OTHER USES/CONTINGENCY	-	-	40,432	15,000
Total	-	11,358	298,993	260,000



FISCAL YEAR 2023-24

Solid Waste Fund

Solid Waste Fund

The Solid Waste Fund accounts for the one cent small county surtax, state grants, landfill fees, and scrap sales designated for the operations of the Walton County Landfill. Included in the Solid Waste Fund is the County Landfill operating expenditures as well as the contractual garbage collection services.

Solid Waste Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
DISCRETIONARY SALES SURTAX	(35,009,482)	(38,978,665)	(38,000,000)	(38,000,000)
STATE GRANT- ELECT SUPP SYS	0	0	0	0
ST GRANT- OTH PHYSICAL ENVIR	(98,496)	(93,498)	0	0
LANDFILL FEES	(398,205)	(464,918)	(380,000)	(550,000)
INTEREST	(19,682)	174,061	(10,046)	(295,789)
INTEREST/LANDFILL ESCROW	(469)	(573)	0	0
GAIN/LOSS ON SALE OF INV	0	0	0	0
SURPLUS EQUIP SALES	(4,665)	0	0	(30,000)
SCRAP SALES	(117,161)	(130,779)	(100,000)	(70,000)
PAPER/CARDBOARD SALES	0	0	0	0
OLD CLOTHING FOR RECYCLE	0	0	0	0
REFUND OF PRIOR YEAR EXPEND	0	(6,546)	0	0
MISC REVENUE	(17,402)	(8,391)	0	0
NONOPERATING/BBF CASH	0	0	0	(15,000,000)
Total Fund Revenue	(35,665,563)	(39,509,309)	(38,490,046)	(53,945,789)

Solid Waste Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
SOLID WASTE CONTROL SERVICES	12,508,129	14,357,790	22,139,724	34,703,917
INTERFUND GROUP TRANSFERS OUT	10,696,404	14,167,850	16,350,322	19,241,872
Total Fund Expense	23,204,533	28,525,640	38,490,046	53,945,789

Solid Waste

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	638,699	832,281	1,225,251	1,279,509
512007 - SICK LEAVE INCENTIVE PAY	0	8,335	10,000	8,335
513000 - OTHER SALARIES & WAGES	2,592	9,823	0	0
514000 - OVERTIME	12,319	12,151	15,000	15,000
521000 - FICA TAXES/MEDICARE	48,896	64,911	95,644	97,370
522000 - RETIREMENT CONTRIBUTIONS	66,600	94,370	144,630	168,648
523000 - LIFE & HEALTH INSURANCE	152,119	167,145	350,000	416,000
524000 - WORKERS' COMPENSATION	18,155	25,020	26,428	17,253
531000 - PROFESSIONAL SERVICES	120,320	102,505	75,000	150,000
532000 - ACCOUNTING & AUDITING	6,000	6,000	6,000	6,000
534000 - OTHER SERVICES	10,103,628	10,650,738	13,100,000	14,000,000
540000 - TRAVEL & PER DIEM	0	1,129	4,000	4,000
541000 - COMMUNICATION SERVICES	12,366	9,600	12,000	12,000
542000 - FREIGHT & POSTAGE SERVICES	410	519	750	1,000
543000 - UTILITY SERVICES	29,814	25,723	50,000	50,000
544000 - RENTALS & LEASES	5,050	4,769	6,500	6,500
546000 - REPAIR & MAINTENANCE SERVICES	217,621	193,734	225,000	350,000
546001 - TIRES	8,875	40,940	110,000	110,000
547000 - PRINTING & BINDING	2,178	2,938	3,000	3,000
549000 - OTHER CURRENT CHARGES	2,937	2,581	0	0
549006 - OCC/INDIRECT ADMIN ALLOCATION	345,836	345,836	509,771	513,302
551000 - OFFICE SUPPLIES	1,574	984	2,750	3,000
552000 - OPERATING SUPPLIES	232,929	311,181	225,000	350,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	2,452	1,790	1,000	1,000
555000 - TRAINING	4,048	4,987	7,000	7,000
562000 - BUILDINGS	2,559	0	0	0
563000 - INFRASTRUCTURE	0	115,933	0	0
563999 - INFRASTRUCTURE	304,014	153,717	5,000,000	16,000,000
564000 - MACHINERY & EQUIPMENT	166,137	1,168,151	935,000	1,135,000
565000 - CONSTRUCTION IN PROGRESS	0	0	0	0
Total	12,508,129	14,357,790	22,139,724	34,703,917



FISCAL YEAR 2023-24

Capital Projects Fund

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities and infrastructure improvements such as roads, bridges, and buildings that are not otherwise financed by another fund. All budgeted revenues for the Capital Projects Fund are interfund transfers from the General Fund.

Capital Projects Fund Revenue Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES-DELINQUENT	(12)	(300)	0	0
FED GRANT-PUBLIC SAFETY	0	0	0	0
ST GRANT- OTHER PHYSICAL ENVIRONMENT	0	0	0	0
ST GRANT- ECONOMIC ENVIRONMENT	0	0	0	0
INTEREST	(47,332)	374,110	0	0
SURPLUS LANDS SALES	(178,595)	(660,000)	0	0
INTER-FUND GROUP TRANSFER IN	(15,788,311)	(8,852,791)	(9,717,331)	(9,011,871)
NONOPERATING/BBF CASH	0	0	0	0
Total Fund Revenue	(16,014,250)	(9,138,980)	(9,717,331)	(9,011,871)

Capital Projects Fund Expenditure Summary

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
CAPITAL PROJECTS	6,674,417	4,581,945	5,717,331	5,011,871
MOSSY HEAD INDUSTRIAL PARK	323,955	0	0	0
SOUTH WALTON INFRASTRUCTURE	3,911,810	3,776,957	4,000,000	4,000,000
Total Fund Expense	10,910,182	8,358,902	9,717,331	9,011,871

Capital Projects

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
534000 - OTHER SERVICES	0	0	0	0
546000 - REPAIR & MAINTENANCE SERVICES	53	200	0	0
549000 - OTHER CURRENT CHARGES	0	0	0	0
549999 - OTHER CURRENT CHARGES	5,864	5,289	0	0
552000 - OPERATING SUPPLIES	0	13	0	0
561000 - LAND	1,000,000	0	0	0
562000 - BUILDINGS	3,010,350	198,097	2,700,000	0
563000 - INFRASTRUCTURE	0	0	500,000	0
565000 - CONSTRUCTION IN PROGRESS	0	214,937	0	0
565999 - ADDITIONAL INFRASTRUCTURE FUNDING	197,841	1,556,089	0	2,500,000
571000 - PRINCIPAL	1,699,481	1,928,341	1,983,999	2,040,338
572000 - INTEREST	760,828	678,978	533,332	471,533
Total	6,674,417	4,581,945	5,717,331	5,011,871

South Walton Infrastructure

Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
531000 - PROFESSIONAL SERVICES	1,500	-	-	-
534000 - OTHER SERVICES	-	-	-	-
544000 - RENTALS & LEASES	-	-	-	-
546000 - REPAIR & MAINTENANCE SERVICES	-	-	-	-
549000 - OTHER CURRENT CHARGES	-	-	-	-
552000 - OPERATING SUPPLIES	-	-	-	-
553001 - IN-HOUSE ROAD MATERIAL	-	-	-	-
563000 - INFRASTRUCTURE	38,119	2,006	4,000,000	4,000,000
564000 - MACHINERY & EQUIPMENT	-	-	-	-
565000 - CONSTRUCTION IN PROGRESS	-	1,055	-	-
565999 - CONSTRUCTION IN PROGRESS	3,872,191	3,773,896	-	-
Grand Total	3,911,810	3,776,957	4,000,000	4,000,000



FISCAL YEAR 2023-24

Non-Major Funds

Building Fund

The Building Fund accounts for the revenue from fees and assessments levied on building activities that help ensure compliance with Florida State statutes and County ordinances. The building department and its related expenses for operations are accounted for within the Building Fund.

Building Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
BUILDING PERMITS	(4,362,729)	(5,020,257)	(3,369,414)	(5,000,000)
CONTRACTOR REGISTRATION	(37,418)	(34,960)	(40,000)	(30,000)
PLANNING FEES	(35,225)	0	(45,000)	0
SALE OF MAPS/PUBL/BID	0	0	0	0
COPIES/PUB REC REQ	(358,798)	(264,450)	0	(200,000)
INTEREST	(14,169)	(5,821)	0	0
SURPLUS EQUIP SALES	(5,125)	0	0	0
MISC REVENUE	(61,330)	(18,166)	0	0
NONOPERATING/BBF CASH	0	0	0	(4,500,000)
Total Fund Revenue	(4,874,792)	(5,343,655)	(3,454,414)	(9,730,000)

Building Fund (Cont'd)

Building Fund Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	959,210	1,062,837	1,420,663	1,704,796
512007 - SICK LEAVE INCENTIVE PAY	0	11,872	12,000	18,500
514000 - OVERTIME	7,316	4,122	2,500	2,500
521000 - FICA TAXES/MEDICARE	71,336	80,120	109,790	132,023
522000 - RETIREMENT CONTRIBUTIONS	113,344	138,500	193,528	241,185
523000 - LIFE & HEALTH INSURANCE	181,496	198,552	336,000	384,000
524000 - WORKERS' COMPENSATION	19,483	7,967	10,022	7,390
534000 - OTHER SERVICES	63,339	11,118	330,000	330,000
540000 - TRAVEL & PER DIEM	200	0	4,000	4,000
541000 - COMMUNICATION SERVICES	10,676	11,871	18,000	18,000
542000 - FREIGHT & POSTAGE SERVICES	642	119	2,000	2,000
544000 - RENTALS & LEASES	7,338	7,641	25,000	25,000
546000 - REPAIR & MAINTENANCE SERVICES	4,006	6,046	57,000	57,000
546001 - TIRES	1,523	443	2,500	2,500
547000 - PRINTING & BINDING	4,268	1,233	5,000	5,000
549000 - OTHER CURRENT CHARGES	0	0	2,000	2,000
549006 - OCC/INDIRECT ADMIN ALLOCATION	257,902	257,902	483,411	678,106
551000 - OFFICE SUPPLIES	1,992	2,088	5,000	5,000
552000 - OPERATING SUPPLIES	28,478	33,513	320,000	320,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	2,158	749	4,000	4,000
555000 - TRAINING	599	25	7,000	7,000
562000 - BUILDINGS	0	6,150	0	5,675,000
563000 - INFRASTRUCTURE	0	0	0	0
564000 - MACHINERY & EQUIPMENT	0	0	105,000	105,000
Total Fund Expense	1,735,305	1,842,868	3,454,414	9,730,000

Housing & Urban Development Fund

The Housing & Urban Development (HUD) Fund accounts for federal grants from the Department of Housing and Urban Development for the operations of the Section 8 Housing program.

HUD Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
FEDERAL GRANTS	(2,323,693)	(2,063,504)	(2,645,920)	(2,718,071)
INTEREST AND OTHER EARNINGS	(20)	(81)	0	0
PROPRIETARY NON-OPERATING	0	0	0	0
Total Fund Revenue	(2,323,714)	(2,063,584)	(2,645,920)	(2,718,071)

Housing & Urban Development Fund (Cont'd)

HUD Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	210,383	216,281	192,711	252,459
512007 - SICK LEAVE INCENTIVE PAY	0	2,708	0	3,000
521000 - FICA TAXES/MEDICARE	15,845	16,598	14,742	15,486
522000 - RETIREMENT CONTRIBUTIONS	24,598	26,750	23,126	26,822
523000 - LIFE & HEALTH INSURANCE	39,061	37,237	44,000	48,000
524000 - WORKERS' COMPENSATION	209	227	241	204
531000 - PROFESSIONAL SERVICES	589	22	2,000	2,000
532000 - ACCOUNTING & AUDITING	10,000	10,000	10,000	11,000
540000 - TRAVEL & PER DIEM	0	926	9,000	9,000
541000 - COMMUNICATION SERVICES	1,415	1,434	1,500	1,500
542000 - FREIGHT & POSTAGE SERVICES	2,507	2,151	5,000	5,000
544000 - RENTALS & LEASES	2,215	1,314	5,000	5,000
546000 - REPAIR & MAINTENANCE SERVICES	5,089	4,805	6,500	6,500
547000 - PRINTING & BINDING	1,009	0	1,000	1,000
549000 - OTHER CURRENT CHARGES	165	1,146	1,000	1,000
549001 - OCC/VOUCHERS RENT	1,889,001	1,840,548	2,200,000	2,200,000
549002 - OCC/VOUCHERS UTILITIES	22,634	14,359	50,000	50,000
549003 - OCC/FSS DEPOSITS	32,030	26,862	50,000	50,000
549004 - OCC/PORTABLE ADMIN FEE	1,895	2,046	2,500	2,500
549005 - OCC/BAD DEBT EXPENSE	4,676	9,131	0	0
551000 - OFFICE SUPPLIES	980	481	2,000	2,000
552000 - OPERATING SUPPLIES	2,243	2,283	6,000	6,000
554000 - BOOKS/PUBS/SUBS/MEMBERS	559	559	1,600	1,600
555000 - TRAINING	0	465	5,000	5,000
564000 - MACHINERY & EQUIPMENT	1,483	0	5,000	5,000
590000 - OTHER USES/BUDGET	0	0	8,000	8,000
Total Fund Expense	2,268,585	2,218,332	2,645,920	2,718,071

MSBU Fund

The MSBU, or Municipal Service Benefit Unit, Fund accounts for special assessments charged to various property owners to provide for infrastructure within that specific geographic area. A Municipal Services Benefit Unit is a non-ad valorem assessment district established to provide funding for improvements in a specific geographic area within the county. An MSBU is a group of properties that share in the cost and benefit of that improvement.

MSBU Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
MSBU FEES	(13,469)	(13,071)	(45,500)	(43,225)
INTEREST	0	0	0	0
NONOPERATING/BBF CASH	0	0	(10,479)	0
NONOPERATING/ LESS 5%	0	0	2,275	0
Total Fund Revenue	(13,469)	(13,071)	(53,704)	(43,225)

MSBU Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
10225000 - MSBU/OTHER PHYSICAL ENVIRON	0	0	0	0
10225010 - DAUGHETTE MSBU	6,133	6,132	43,225	43,225
10225020 - LEISURE LAKES MSBU	7,336	6,939	10,479	0
Total Fund Expense	13,469	13,071	53,704	43,225

Mosquito Control Fund

The Mosquito Control Fund accounts for activities of the dependent special taxing district established to help control mosquitoes and insects within North Walton County.

Mosquito Control Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
AD VALOREM TAXES-CURRENT	(584,251)	(662,652)	(763,164)	(1,518,729)
AD VALOREM TAXES-DELINQUENT	(1,309)	(2,052)	0	0
STATE PAYMENT IN LIEU OF TAX	(673)	(646)	0	0
CHARGES FOR SERVICES	0	0	0	0
MOSQUITO CONTROL SERVICE	(10,800)	(10,800)	(10,800)	0
INTEREST	(1,462)	(397)	(5,000)	(24,037)
NONOPERATING/BBF CASH	0	0	(207,492)	(3,338)
NONOPERATING/ LESS 5%	0	0	38,158	75,936
Total Fund Revenue	(598,495)	(676,546)	(948,298)	(1,470,168)

Mosquito Control Fund (Cont'd)

Mosquito Control Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
512000 - REGULAR SALARIES & WAGES	208,316	247,388	323,461	389,606
512007 - SICK LEAVE INCENTIVE PAY	-	948	-	-
514000 - OVERTIME	894	334	-	-
521000 - FICA TAXES/MEDICARE	15,916	18,694	24,745	29,612
522000 - RETIREMENT CONTRIBUTIONS	25,115	31,407	38,815	51,288
523000 - LIFE & HEALTH INSURANCE	45,719	52,070	112,000	143,000
524000 - WORKERS' COMPENSATION	5,155	7,819	5,387	5,135
531000 - PROFESSIONAL SERVICES	4,879	8,099	12,000	16,000
541000 - COMMUNICATION SERVICES	7,954	8,581	15,000	16,000
542000 - FREIGHT & POSTAGE SERVICES	333	674	1,000	2,500
543000 - UTILITY SERVICES	2,618	2,835	3,700	4,000
544000 - RENTALS & LEASES	704	1,430	2,000	2,000
546000 - REPAIR & MAINTENANCE SERVICES	9,430	4,878	14,500	15,000
546001 - TIRES	903	2,352	2,500	3,000
549000 - OTHER CURRENT CHARGES	-	-	800	500
549006 - OCC/INDIRECT ADMIN ALLOCATION	118,940	118,940	141,200	157,596
551000 - OFFICE SUPPLIES	545	687	1,000	1,500
552000 - OPERATING SUPPLIES	59,286	96,371	172,190	283,800
554000 - BOOKS/PUBS/SUBS/MEMBERS	9,517	6,391	9,500	12,000
562000 - BUILDINGS	-	-	-	204,431
563000 - INFRASTRUCTURE	16,547	-	-	-
564000 - MACHINERY & EQUIPMENT	39,032	-	68,500	133,200
Total Fund Expense	571,802	609,898	948,298	1,470,168

Mosquito Control State Aid Fund

The Mosquito Control State Aid Fund accounts for state grants for the Walton County Mosquito Control department to help control mosquitoes and insects within North Walton.

Mosquito Control State Aid Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
ST GRANT-HEALTH	0	(53,798)	(38,893)	(38,893)
INTEREST	(3)	(30)	0	0
SURPLUS EQUIP SALES	(31,191)	0	0	0
NONOPERATING/BBF CASH	0	0	0	0
Total Fund Revenue	(31,194)	(53,828)	(38,893)	(38,893)

Mosquito Control State Aid Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
534000 - OTHER SERVICES	487	535	2,000	2,000
540000 - TRAVEL & PER DIEM	-	3,276	7,500	7,500
552000 - OPERATING SUPPLIES	29,907	46,522	20,000	21,495
555000 - TRAINING	800	3,495	9,393	7,898
561000 - LAND	-	-	-	-
564000 - MACHINERY & EQUIPMENT	-	-	-	-
Total Fund Expense	31,194	53,828	38,893	38,893

E911 Fund

The E911 fund accounts for phone charges assessed for the purpose of providing emergency assistance. E911 is a system used in North America that links emergency callers with the appropriate public resources within that geographic area. The State of Florida requires E911 receipts to be maintained in a separate general ledger fund. These funds are transferred to the Sheriff's fund to be used for E911 expenditures and are included in the Sheriff's overall budget total.

E911 Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
STATE GRANT-PUBLIC SAFETY	(371,206)	(511,268)	0	0
ENHANCED 911 FEE	(19,640)	0	0	0
E911 COMMS/NON-WIRELESS	(106,465)	(99,090)	(130,000)	(130,000)
E911 COMMS/WIRELESS	(267,691)	(325,127)	(240,000)	(290,000)
INTEREST	(23,692)	8	(30,000)	(5,000)
NONOPERATING/BBF CASH	0	0	0	0
Total Fund Revenue	(788,693)	(935,477)	(400,000)	(425,000)

E911 Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
546000 - REPAIR & MAINTENANCE SERVICES	-	-	-	-
549000 - OTHER CURRENT CHARGES	41,466	688,997	-	-
591000 - INTRAGOVERNMENTAL TRANSFERS	400,000	400,000	400,000	425,000
Total Fund Expense	441,466	1,088,997	400,000	425,000

Recreation Plat Fee Fund

The Recreation Plat Fee fund accounts for specific assessments charged to property developers to provide recreational facilities within Walton County, in lieu of providing recreational facilities as part of a development. Budgeted expenditures within the Recreation Plat Fee fund are typically allocated to the construction and maintenance of recreation facilities, including parks and community centers.

Recreation Plat Fee Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
INTEREST	(2,235)	(556)	0	0
REFUND OF PRIOR YEAR EXPEND	0	0	0	0
RECREATION PLAT FEES	(900,086)	(523,387)	(600,000)	(600,000)
NONOPERATING/BBF CASH	0	0	0	0
Total Fund Revenue	(902,321)	(523,943)	(600,000)	(600,000)

Recreation Plat Fee Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
546000 - REPAIR & MAINTENANCE SERVICES	1,616	76,787	-	-
549000 - OTHER CURRENT CHARGES	5,468	-	-	-
549999 - OTHER CURRENT CHARGES	42,870	39,382	600,000	600,000
552000 - OPERATING SUPPLIES	-	-	-	-
562000 - BUILDINGS	-	-	-	-
563000 - INFRASTRUCTURE	-	-	-	-
564000 - MACHINERY & EQUIPMENT	3,070	-	-	-
564999 - MACHINERY & EQUIPMENT	-	-	-	-
565000 - CONSTRUCTION IN PROGRESS	-	-	-	-
Total Fund Expense	53,024	116,169	600,000	600,000

Sidewalk Fund

The Sidewalk Fund accounts for assessments charged to developers in lieu of construction of sidewalks as required by the Walton County Land Development Code. Budgeted expenditures within the Sidewalk fund are used for the construction or repair of sidewalks or multiuse paths within Walton County.

Sidewalk Fund Revenues

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
INTEREST	(1,054)	(66)	0	0
SIDEWALK FEES	(167,690)	(43,941)	(75,000)	(75,000)
NONOPERATING/BBF CASH	0	0	0	(460,000)
Total Fund Revenue	(168,745)	(44,007)	(75,000)	(535,000)

Sidewalk Expenditures

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
531000 - PROFESSIONAL SERVICES	-	-	35,000	35,000
563000 - INFRASTRUCTURE	-	119,887	40,000	500,000
Total Fund Expense	-	119,887	75,000	535,000

