



Interim
Executive
Director
Marshall Stranburg

September 12, 2012

Honorable Rhonda Skipper
Walton County Tax Collector
571 US Highway 90 East
Defuniak Springs, Florida 32433

Dear Ms. Skipper:

This office has reviewed your budget request for the operation of your office for the period October 1, 2012, through September 30, 2013, pursuant to Section 195.087, Florida Statutes.

A copy of this letter and your tentative budget are being sent to your Board of County Commissioners. Although there are no statutory provisions for appeals, we will consider additional information concerning your budget, provided it is received prior to the final approval on September 30, 2012. However, it is imperative we receive any additional information in sufficient time to allow for a proper review.

The Official's salary will be adjusted at a later date to reflect the 2012-13 approved salary when published by the Office of Economic and Demographic Research.

If you have any questions concerning this letter or attached budget, please do not hesitate to contact me at (850) 617-8845.

Sincerely,

Cathy Galavis
Budget Supervisor
Property Tax Oversight Program

CG/cs
Attachment
cc: Board of County Commissioners

TAX COLLECTOR'S
SUMMARY OF THE 2012-13 BUDGET BY APPROPRIATION CATEGORY

WALTON

COUNTY

9/15/2012
EXHIBIT A

(1)	ACTUAL EXPENDITURES 2010-11 (2)	APPROVED BUDGET 2011-12 (3)	ACTUAL EXPENDITURES 6/30/12 (4)	REQUEST 2012-13 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2012-13 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$1,521,923	\$1,772,747	\$1,215,727	\$1,937,806	\$165,059	9.31%	\$1,937,801	\$165,054	9.31%
OPERATING EXPENSES (Sch. II)	\$352,403	\$428,726	\$313,530	\$376,769	(\$51,957)	-12.12%	\$376,769	(\$51,957)	-12.12%
OPERATING CAPITAL OUTLAY (Sch. III)	\$5,200	\$79,899	\$59,180	\$6,000	(\$73,899)	-92.49%	\$6,000	(\$73,899)	-92.49%
TOTAL EXPENDITURES	\$1,879,526	\$2,281,372	\$1,588,437	\$2,320,575	\$39,203	1.72%	\$2,320,570	\$39,198	1.72%
NUMBER OF POSITIONS		32		32	0	0.00%	32	0	0.00%
					COL (6) - (3)			COL (8) / (3)	

DETAIL OF SALARIES

SCHEDULE I

DOR USE ONLY

REQUESTED INCREASES										APPROVED INCREASES				
Pos. No.	Position Classification	Annual Rate 9/30/11	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/12	Guideline	Other	Funding	Annual Rate 9/30/12			
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)			
New Positions:														
1	OFFICIAL	103,174		0	0	103,174	103,174	\$0	\$0	\$103,174	\$103,174			
31	Current Positions	1,178,930		35,368	0	1,214,298	1,214,298	35,368	0	1,214,298	1,214,298			
0	New Positions					0	0			0	0			
32	TOTAL	\$1,282,104		\$35,368	\$0	\$1,317,472	\$1,317,472	\$35,368	\$0	\$1,317,472	\$1,317,472			

DETAIL OF PERSONNEL SERVICES

SCHEDULE 1A

10-11 OBJECT CODE	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/11	REQUEST 2012-13	INCREASE/(DECREASE)		APPROVED AMOUNT 2012-13
					AMOUNT (6)	% (6a)	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	\$104,493	\$103,174	\$75,396	\$103,174	\$0	0.00%	\$103,174
12 EMPLOYEES (REGULAR)	962,272	1,112,943	808,825	1,214,298	101,355	9.11%	1,214,298
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	---	0
14 OVERTIME	144	1,500	770	1,500	0	0.00%	1,500
15 SPECIAL PAY	41,630	57,075	47,414	104,510	47,435	83.11%	104,510
21 FICA							
2152 REGULAR	80,967	109,482	68,477	108,770	(712)	-0.65%	108,770
2153 OTHER	0	0	0	0	0	---	0
22 RETIREMENT							
2251 OFFICIAL	17,079	16,993	8,399	16,302	(691)	-4.07%	16,302
2252 EMPLOYEE	55,711	36,873	26,733	46,475	9,602	26.04%	46,474
2253 SMS/SES	38,103	34,602	14,931	27,950	(6,652)	-19.22%	27,946
2254 DROP	6,313	4,023	2,227	4,820	797	19.81%	4,820
23 LIFE & HEALTH INSURANCE	213,297	290,202	160,712	303,946	13,744	4.74%	303,946
24 WORKERS COMPENSATION	0	1,880	1,843	2,061	181	9.63%	2,061
25 UNEMPLOYMENT COMP.	1,914	4,000	0	4,000	0	0.00%	4,000
TOTAL PERSONNEL SERVICES	\$1,521,923	\$1,772,747	\$1,215,727	\$1,937,806	\$165,059	9.31%	\$1,937,801

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Col.(2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2010-11 (2)	APPROVED BUDGET 2011-12 (3)	ACTUAL EXPENDITURES 6/30/11 (4)	REQUEST 2012-13 (5)	INCREASE/(DECREASE)		APPROVED 2012-13 (7)
					AMOUNT (6)	% (6a)	
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	\$33,898	\$16,284	\$11,965	\$7,000	(\$9,284)	-57.01%	\$7,000
3154 LEGAL	15,694	\$15,000	12,902	15,000	0	0.00%	15,000
3159 OTHER	7,432	\$8,715	1,972	9,280	565	6.48%	9,280
32 ACCOUNTING & AUDITING	0	\$0	0	5,000	5,000	---	5,000
33 COURT REPORTER	0	0	0	0	0	---	0
34 OTHER CONTRACTUAL	0	0	0	0	0	---	0
40 TRAVEL	9,889	13,836	2,249	17,067	3,231	23.35%	17,067
41 COMMUNICATIONS	4,682	5,760	3,068	5,040	(720)	-12.50%	5,040
42 TRANSPORTATION							
4251 POSTAGE	52,854	54,502	48,778	56,480	1,978	3.63%	56,480
4252 FREIGHT	702	500	580	500	0	0.00%	500
43 UTILITIES	0	0	0	0	0	---	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	13,156	16,000	11,840	14,160	(1,840)	-11.50%	14,160
4452 VEHICLES	0	0	0	0	0	---	0
4453 OFFICE SPACE	3,176	3,200	2,676	3,376	176	5.50%	3,376
4454 E.D.P.	7,173	9,441	6,639	9,600	159	1.68%	9,600
45 INSURANCE & SURETY	1,692	1,740	967	1,740	0	0.00%	1,740

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2010-11 (2)	APPROVED BUDGET 2011-12 (3)	ACTUAL EXPENDITURES 6/30/11 (4)	REQUEST 2012-13 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13 (7)
					AMOUNT (6)	% (6a)	
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	\$1,686	\$1,500	\$938	\$2,000	\$500	33.33%	\$2,000
4652 VEHICLES	1,260	1,500	940	1,250	(250)	-16.67%	1,250
4653 OFFICE SPACE	0	28,114	11,187	15,000	(13,114)	-46.65%	15,000
4654 E.D.P.	95,798	101,596	98,195	101,596	0	0.00%	101,596
47 PRINTING & BINDING	28,606	27,500	28,889	31,000	3,500	12.73%	31,000
48 PROMOTIONAL	5,650	5,500	2,441	5,500	0	0.00%	5,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	90	500	27	250	(250)	-50.00%	250
4959 OTHER	1,154	1,500	2,678	1,271	(229)	-15.27%	1,271
51 OFFICE SUPPLIES	31,467	74,003	44,857	31,000	(43,003)	-58.11%	31,000
52 OPERATING SUPPLIES	16,176	21,000	8,797	16,000	(5,000)	-23.81%	16,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	994	500	108	500	0	0.00%	500
5452 SUBSCRIPTIONS	39	100	335	724	624	624.00%	724
5453 EDUCATION	14,710	16,010	6,609	22,010	6,000	37.48%	22,010
5454 DUES/MEMBERSHIPS	4,425	4,425	3,893	4,425	0	0.00%	4,425
TOTAL OPERATING EXPENSES	\$352,403	\$428,726	\$313,530	\$376,769	(\$51,957)	-12.12%	\$376,769

Post this total to Col. (2) Ex. A Post this total to Col. (3) Ex. A Post this total to Col. (4) Ex. A Post this total to Col. (5) Ex. A Col. (5) - (3) Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE (1)	ACTUAL EXPENDITURES 2010-11 (2)	APPROVED BUDGET 2011-12 (3)	ACTUAL EXPENDITURES 6/30/11 (4)	REQUEST 2012-13 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13 (7)
					AMOUNT (6)	% (6a)	
CAPITAL OUTLAY:							
61 LAND	\$0	\$0	\$0	\$0	\$0	---	\$0
62 BUILDINGS	0	\$0	0	0	\$0	---	\$0
6451 E.D.P.	5,200	\$0	0	0	\$0	---	\$0
6452 OFFICE FURNITURE	0	2,747	0	0	(\$2,747)	-100.00%	\$0
6453 OFFICE EQUIPMENT	0	63,087	59,180	6,000	(\$57,087)	-90.49%	\$6,000
6454 VEHICLES	0	0	0	0	\$0	---	\$0
66 BOOKS	0	0	0	0	\$0	---	\$0
68 INTANGIBLE ASSETS	0	14,065	0	0	(\$14,065)	-100.00%	\$0
TOTAL CAPITAL OUTLAY	\$5,200	\$79,899	\$59,180	\$6,000	(\$73,899)	-92.49%	\$6,000

Post this total to Col. (2) Ex. A Post this total to Col. (3) Ex. A Post this total to Col. (4) Ex. A Post this total to Col. (5) Ex. A. Col. (5) - (3) Col. (6) / (3)