



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 30, 2019

Honorable Rhonda Skipper
Walton County Tax Collector
Rhonda@wالتontaxcollector.com

Dear Ms. Skipper:

According to section 195.087, Florida Statutes, the Department of Revenue has reviewed your budget request for your office's operation for October 1, 2019, through September 30, 2020. The Department has made necessary changes to the 2019-20 budget based on the review of additional information or testimony that you may have presented.

Your final approved budget for the 2019-20 fiscal year is attached. If you have questions, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday
Budget Manager
Property Tax Oversight

Enclosure

cc: Board of County Commissioners

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2019-20 BUDGET BY APPROPRIATION CATEGORY

WALTON
COUNTY

9/30/2019
EXHIBIT A

	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 6/30/19	REQUEST 2019-20	(INCREASE/DECREASE)		AMOUNT APPROVED 2019-20	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$2,449,729	\$2,445,625	\$1,680,414	\$2,615,450	\$169,825	6.94%	\$2,617,073	\$171,448	7.01%
OPERATING EXPENSES (Sch. II)	\$406,965	\$583,097	\$451,229	\$594,350	\$11,253	1.93%	\$594,350	\$11,253	1.93%
OPERATING CAPITAL OUTLAY (Sch. III)	\$40,255	\$74,000	\$61,723	\$54,000	(\$20,000)	-27.03%	\$54,000	(\$20,000)	-27.03%
TOTAL EXPENDITURES	\$2,896,949	\$3,102,722	\$2,193,366	\$3,263,800	\$161,078	5.19%	\$3,265,423	\$162,701	5.24%
NUMBER OF POSITIONS		39		39	0	0.00%	39	0	0.00%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

FY 2019-2020
WALTON

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/19	Position Designation	REQUESTED INCREASES			APPROVED INCREASES					
				Guideline	Other	Funding	Annual Rate 9/30/20	Guideline	Other	Funding	Annual Rate 9/30/20	
				(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)	
1	Official	115,501		0	0	115,501	115,501	\$0	\$1,028	\$116,529	\$116,529	
38	Current Positions	1,761,143		47,292	28,760	1,837,195	1,837,195	47,292	28,760	1,837,195	1,837,195	
0	New Positions					0	0			0	0	
39	TOTAL	\$1,876,644		\$47,292	\$28,760	\$1,952,696	\$1,952,696	\$47,292	\$29,788	\$1,953,724	\$1,953,724	

DETAIL OF PERSONNEL SERVICES

WALTON

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT
	2017-18	2018-19	6/30/19		2019-20	AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	\$114,030	\$115,501	\$85,170	\$115,501	\$0	0.00%	\$116,529
12 EMPLOYEES (REGULAR)	1,570,025	1,761,143	1,201,020	1,837,195	76,052	4.32%	1,837,195
13 EMPLOYEES (TEMPORARY)	16,918	21,682	13,824	56,185	34,503	159.13%	56,185
14 OVERTIME	223	1,500	140	1,500	0	0.00%	1,500
15 SPECIAL PAY	75,281	74,000	67,296	78,050	4,050	5.47%	78,050
21 FICA							
2152 REGULAR	128,572	150,998	98,503	159,765	8,767	5.81%	159,844
2153 OTHER	0	0	0	0	0	----	0
22 RETIREMENT							
2251 OFFICIAL	0	16,205	0	16,863	658	4.06%	17,013
2252 EMPLOYEE	73,426	89,150	57,432	89,425	275	0.31%	89,791
2253 SMS/SES	148,627	161,744	114,838	180,507	18,763	11.60%	180,507
2254 DROP	22,363	7,522	20,358	25,290	17,768	236.21%	25,290
23 LIFE & HEALTH INSURANCE	295,343	38,011	21,833	47,000	8,989	23.65%	47,000
24 WORKER'S COMPENSATION	4,224	4,169	0	4,169	0	0.00%	4,169
25 UNEMPLOYMENT COMP.	697	4,000	0	4,000	0	0.00%	4,000
TOTAL PERSONNEL SERVICES	\$2,449,729	\$2,445,625	\$1,680,414	\$2,615,450	\$169,825	6.94%	\$2,617,073

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

WALTON

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 6/30/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	\$4,963	\$6,000	\$4,014	\$6,000	\$0	0.00%	\$6,000
3154 LEGAL	9,138	10,000	6,000	10,000	0	0.00%	10,000
3159 OTHER	16,375	97,200	45,637	49,532	(47,668)	-49.04%	49,532
32 ACCOUNTING & AUDITING							
32	0	0	0	0	0	-----	0
33 COURT REPORTER							
33	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL							
34	0	0	0	0	0	-----	0
40 TRAVEL							
40	20,426	34,632	16,062	34,632	0	0.00%	34,632
41 COMMUNICATIONS							
41	2,659	2,400	1,254	2,160	(240)	-10.00%	2,160
42 TRANSPORTATION							
4251 POSTAGE							
4251	68,661	72,500	59,319	72,500	0	0.00%	72,500
4252 FREIGHT							
4252	207	500	152	500	0	0.00%	500
43 UTILITIES							
43	0	0	0	0	0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT							
4451	10,591	16,160	8,185	16,160	0	0.00%	16,160
4452 VEHICLES							
4452	0	2,000	136	500	(1,500)	-75.00%	500
4453 OFFICE SPACE							
4453	3,344	3,676	2,984	3,676	0	0.00%	3,676
4454 E.D.P.							
4454	0	2,000	0	2,000	0	0.00%	2,000
45 INSURANCE & SURETY							
45	930	2,000	1,748	2,000	0	0.00%	2,000

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 6/30/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	\$381	\$5,000	\$110	\$12,000	\$7,000	140.00%	\$12,000
4652 VEHICLES	1,446	1,250	704	1,500	250	20.00%	1,500
4653 OFFICE SPACE	1,976	15,000	1,899	65,000	50,000	333.33%	65,000
4654 E.D.P.	157,068	153,231	152,745	170,861	17,630	11.51%	170,861
47 PRINTING & BINDING	26,051	32,000	22,305	30,000	(2,000)	-6.25%	30,000
48 PROMOTIONAL	14,630	12,000	11,819	15,000	3,000	25.00%	15,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	32	250	0	250	0	0.00%	250
4959 OTHER	847	1,000	0	1,000	0	0.00%	1,000
51 OFFICE SUPPLIES	20,155	55,968	85,530	37,250	(18,718)	-33.44%	37,250
52 OPERATING SUPPLIES	28,599	21,000	18,402	21,000	0	0.00%	21,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	562	500	896	500	0	0.00%	500
5452 SUBSCRIPTIONS	797	300	402	450	150	50.00%	450
5453 EDUCATION	12,048	30,030	6,188	30,030	0	0.00%	30,030
5454 DUES/MEMBERSHIPS	5,079	6,500	4,738	9,849	3,349	51.52%	9,849
TOTAL OPERATING EXPENSES	\$406,965	\$583,097	\$451,229	\$594,350	\$11,253	1.93%	\$594,350

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Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

WALTON

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 6/30/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND	0	0	0	0	0	----	0
62 BUILDINGS	0	0	0	0	0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	1,280	0	0	----	0
6452 OFFICE FURNITURE	0	55,000	34,872	50,000	(5,000)	-9.09%	50,000
6453 OFFICE EQUIPMENT	8,862	19,000	20,576	4,000	(15,000)	-78.95%	4,000
6454 VEHICLES	26,398	0	0	0	0	----	0
66 BOOKS	0	0	4,995	0	0	----	0
68 INTANGIBLE ASSETS	4,995	0	0	0	0		0
TOTAL CAPITAL OUTLAY	\$40,255	\$74,000	\$61,723	\$54,000	(\$20,000)	-27.03%	\$54,000

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)