

The
Tax Beacon
focus on our

● DECEMBER - 2010

“Annual Business Meeting”

WWW.WALTONTAXPAYERS.ORG

THE WALTON COUNTY TAXPAYERS ASSOCIATION, INC

‘THE EYES AND EARS FOR WALTON COUNTY TAXPAYERS’

2011 Annual Business Meeting

Our 2011 annual meeting will be held on Thursday January 20, 6:30 p.m. at the Coastal Branch Library at government/education center on 331 South. Our featured speaker is Walton County's new administrator Lyle Siegler. He will present “State of the County” and will introduce his new assistant administrator Gerry Demeers, and other staff. There have been many changes in county government over the past several months. Lyle will bring us up to date on these changes.

Each year at our annual meeting we elect new directors for the coming year. The candidates are selected by a nominating committee. Members who have paid their dues for the year may submit nominees from the floor. Immediately following the annual meeting, the new board of directors will elect officers for the new term.

The nominating committee for 2011 directors:

Jim Bagby
Bobby Bowick
Suzanne Harris
Bonnie McQuiston
Mary Nielson
Dan Scupin

The 2011 new director nominees are:

Don Brown
Frank Day
Pete Garcia
Linda Harrison
Bob Sullivan

Sadly, we bid farewell to our longest serving director Hilton Lawson who passed away October 22, 2010 at the age of 93. Hilton was one of the original board members of WCTA. He continued to contribute his experience in politics, his knowledge of Walton County, and his ideas for making our county a better place, until the week before his death. It was Hilton's prompting that resulted in our success of getting Sprint toll fees removed from Walton County phone bills in 2004.

Hilton and his devoted wife Josephine served on the county and state Democrat Executive

Committees for many years. They were personal friends of Florida Governor Lawton Chiles. They presented Gladys Milton's book to Chiles, who, in return, presented a certificate of appreciation to Ms. Milton. Hilton was a South Walton Fire District commissioner, retiring in 1997. He played a key role in procuring land from the state for the Mack Bayou fire station. We will miss him.

Renew Your Support

The benefits of membership include:

- our quarterly newsletter, and
- email updates and bulletins

The Taxpayers Association has remained non-partisan for over 25 years. Elected officials come and go but our focus continues to be advocating for lower taxes, transparency in government, accountability from public officials, and fair and equitable representation. We continue to be a voice for all county taxpayers. We provide the checks and balances.

I hope you will once again remember why you have supported us and continue to do so.

We have you to thank for giving us the incentive to keep going forward. You are invested in our quest for better government.



Bob Hudson
President

For the past two years I have proudly served as the President of the Walton County Taxpayers Association.

In November of 2010 I was humbled to be elected to serve as the Seat 3 Commissioner for the South Walton County Mosquito Control District. I take the responsibility for representing the taxpayers of South Walton very seriously and will strive to always vote in the best interest of all of my constituents.

The By-laws of this 28 years old organization were crafted to maintain the independence of the organization by disallowing an elected official from serving as a member of the Board of Directors or as an Officer. After my election I stepped down from my position as President and the Board selected Bonnie McQuiston to serve as interim President until our Annual Business Meeting when new Board Members and Officers will be elected. The WCTA was placed in very competent hands with Bonnie's selection.

I wish to express my appreciation to those that I have proudly served with as Officers and Directors during my tenure. Without their support, guidance and patience my terms of office would have failed.

I look forward to the future of serving in any way that the WCTA finds suitable.

Although I feel we accomplished a lot during my tenure I feel that the organization will flourish under new leadership.

What are local government services costing in 2011?

FY 2011 Tax Rates and Budgets (unamended)

There are other funding sources which help fund these budgets.

County:

The General Fund tax rate (1.4485) goes toward funding the Clerk of Courts, Property Appraiser, Tax Collector and Supervisor of Elections as well as Board of County Commission, Administration, Corrections, GIS, Planning, Emergency Services, Public Safety, Legal Human Resources, Courts and Finance. The total 2011 budget before amendments is 98,041,873 which is down from the 2010 original budget of 100,956,540. Road & Bridge rate of 0.7002 goes toward the Public Works budget of \$33,358,099. Sheriff's rate of 1.4076 goes toward funding the Sheriff's budget of \$16,873,691.

The School District rate of 5.070 (combined local required 2.7490 and discretionary 2.3210) goes toward funding a budget of \$107 million.

General Operating	62 million
Capital Projects	28 million
Federal Programs	10 million
Food Service	4 million
Debt Service	3 million

School district budget cuts amounted to \$2.5 million, reducing instructional positions by 20 (\$1 million) and non-instructional positions by 20 (\$600,000). Two district-level positions were eliminated (\$160,000) and four reading coach positions were eliminated (\$200,000). Pay supplements and summer pay jobs were reduced by \$240,000. Other miscellaneous cuts amounted to approx. \$300,000.

The class size reduction constitutional amendment required the district to reinstate the 20 instructional positions that had been cut.

Capital Projects budget of \$28 million: New Emerald Coast Middle School (\$17.3 million), Walton Middle School 6th grade addition (\$2.4 million), *athletic facilities (\$2.2 million), equipment (\$1.7 million), buses and motor vehicles (\$890,000), and general maintenance (\$1.1 million).

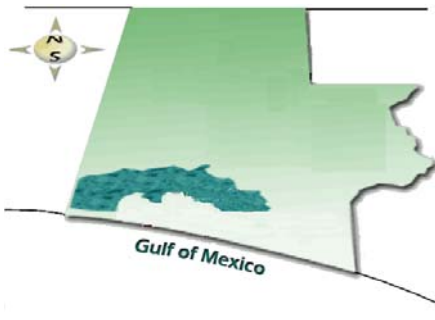
* The \$6.5 million approved by the school board on January 4th are for modifications to Walton High School athletic facility to comply with Americans with Disabilities Act. The school finance director said the work is to be done in several stages, spreading over several years, with work plans for any given year to be governed by the availability of funds. Budgets will be adjusted accordingly.

Student population for 2010 is 7,200. Using only operating budget, we spend approximately \$8,611 to educate each student; the average state spending per student is \$7,000. Does the quality of education equal the cost?

The SW Fire District rate of 0.8600 helps fund a budget of \$12 million. The fire district explored several options to find a balance between providing needed fire services and emergency medical services, and dwindling revenues. The fire board directed Chief Rick Talbert to curb overtime spending which resulted in a measure known as "adaptive staffing". The fire district employed other measures to generate \$2 million outside of tax revenue, with emergency medical services support to BP oil spill cleanup playing a part. This is the first instance in which the fire board has had to use contingency reserves to bring the budget into balance.

Representation - With or Without Taxation

The U. S. Constitution empowers Congress to carry out a census every ten years. Every person living in the United States is counted to determine equitable representation in government.



The first census in 1790 was managed under the direction of Thomas Jefferson, then Secretary of State. The 1790 census had six questions. The 2010 census questionnaire is one of the shortest in history, coming very close to the length and scope of 1790.

The population counts of the 2010 census will be used for U. S. congressional and Florida legislature representation,

and to redraw district lines for Walton County government and the school district. The five county and school districts are required to be as equal in population as possible.

Districts are established according to population; not registered voters, not the percentage of taxable income collected in an area, not the value of property, not the number of houses or other dwellings, not the number of taxpayers. Districts are determined strictly on head counts obtained in the census - every man, woman and child. The census includes prisoners housed in a prison within a county, people renting long term, and residents.

Although Walton County votes at-large for county commissioners and school board members, each district must have their own representative on these governing bodies. School board candidates must reside in their district at the time they qualify to run for office. County commissioner candidates must reside in their district at the time of their election to office.

It is critical to apportion county districts according to population to obtain fair and equitable representation. The redistricting committee should begin meeting in January or February 2011, or as soon as the county receives the 2010 census numbers. There is no timeline for completing county redistricting but the committee will work as quickly as possible. Each county commissioner and school board member has appointed one person to the redistricting committee. Ken Little, Walton County Citizen Services Director, will be the coordinator for the county and Tom Blackshear will coordinate for the school district.

The Walton County 2011 Redistricting Committee:

(appointed by county commissioners)

District 1 – Ronnie Bell
District 2 – Butch Lawrence
District 3 – Terry Crosby
District 4 – Robert Nelson
District 5 – Bonnie McQuiston

(appointed by school board)

District 1 – Eddie Buck Williamson
District 2 – Sally Merrifield
District 3 – Terry Pilcher
District 4 – Joyce Kelly
District 5 – Jim Rester

REMEMBER THE
ANNUAL BUSINESS MEETING
JANUARY 20TH, 2010

Your 2010 Property Taxes

This is the time of year we pay our annual property tax bill, the cost to private property owners for local government services. The tax rates listed on our tax bills are the result of each taxing authority (local government entity) setting a budget and then voting on the property tax rate to generate the revenue to pay for that budget. The tax rate is NOT set by the tax collector or property appraiser.

Each year our board members attend local government budget workshops and hearings to learn how officials intend to spend our money, to voice opinions and offer cost-cutting ideas. Our message this year was simple; "No tax increase – no increase in millage (tax) rate". We asked the officials who work for the citizens of Walton County to accept the same responsibility that we accept in the private sector – in business and personal budgets. We asked our county officials to be leaders, to reduce spending and to get in step with the economy. Over the years, we have worked with county officials to provide a win-win environment for everyone. Many of our suggestions and ideas have been implemented, and that positive working relationship

	2009 Tax Rate	2010 Tax Rate
County	3.4076	3.5563
School District	4.654	5.07
NWFL Water Mgmt	0.045	0.045 - No Change
NW Mosquito Area	0.4912	0.4912 - No Change
SW Mosquito Dist	0.0986	0.1138
SW Fire District	0.76	0.86
City of DFS	4.5	4.5 - No Change
City of Freeport	3.93	3.93 - No Change

Totals By Taxing Area

	2009 Tax Rate	2010 Tax Rate
County	8.5978	9.1625
Defuniak Springs	12.6066	13.173
Freeport	12.0366	12.6013

continues today. While cuts have been made in spending, they are not enough and some tax rates increased from last year.

The Florida Association of Counties compiles property tax data for all 67 Florida counties. In 2010, overall property tax value for the State declined 10.44% from FY2009. Property taxes levied by all counties declined approximately \$582,663 million.

In 2010, Walton County had the 2nd lowest property tax rate in the state, surpassed only by Okaloosa County. Walton property values declined approximately 17% from 2009 to 2010, with south of the Bay property declining at twice the rate north of the Bay. Of the total county value, 85.5% is south of the Bay.

All Gulf Coast counties (Escambia, Santa Rosa, Okaloosa, Walton, Bay, Franklin and Gulf) declined in total value from 2009 to 2010. In all of these Gulf counties except Walton, tax levies decreased. Only in Walton County did tax levies increase from property taxes.

TAX PAYMENT OPTIONS



The Walton County Tax Collector's Office offers you the convenience of paying your property taxes online. Payment information along with any applicable convenience fees are outlined below.

Online payments:

An online payment program allows customers to pay for their transactions by credit card (Discover, MasterCard, American Express, or VISA*) or by electronic check. A convenience fee of 2.5% applies to all debit/credit card transactions (a \$2 minimum) and \$1.50 fee applies to e-check transactions. The Tax Collector does not keep any portion of these fees. Due to VISA regulations, we can only accept VISA debit or credit cards for online and over the phone tax payments.

Credit card companies charge a fee to businesses or governments who accept their cards. The fee is a percentage of the amount charged. Thus, accepting credit/debit cards is an additional expense. To offset the cost of credit card usage, Florida Law specifically provides for a convenience fee to be added to those transactions.

In person payments:

When visiting our lobby, customers can pay by check, cash, or credit card. A conveniently located ATM is available for customer use. A convenience fee of 2.5% applies to all credit/debit card (MasterCard, American Express, and Discover) transactions with a \$2 minimum. VISA cards can only be accepted for tax payments.

Please note that when paying property taxes after March 31st funds can only be received in the form of a cashier's check, a money order, or an official bank check from a United States financial institution.

PAYMENT OPTIONS

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Payments over the phone:
In addition to online payment options, credit card and e-check payments can be taken over the phone. The \$2 minimum convenience fee will apply. MasterCard, American Express, and Discover are accepted for all transactions. VISA is only accepted for tax payments.

Payment by wire:
Wire payments are accepted by the Walton County Tax Collectors Office. Below is the bank contact and address to include on your wire payment. For routing instructions, please contact Finance Director Jim Morrison.

A payment description must be included with the wire information. For example, when making a tax payment the name of the property owner, parcel ID number, and year of taxes to be paid must be included.

BANK Attn: Cindy Mercer
First National Bank & Trust
PO Box 1327
Ft. Walton Beach, FL 32549
850.796.2265
email: cindym@fnbt.com

ROUTING INSTRUCTIONS

Contact Jim Morrison
Finance Director
850.892.8121
email: morjim@co.walton.fl.us

The following discounts apply to property tax payments:

November 30- payments postmarked by the 30th will receive a 4% discount.
December 31- payments postmarked by the 31st will receive a 3% discount.
January 31- payments postmarked by the 31st will receive a 2% discount.
February 29- payments postmarked by the 29th of February will receive a 1% discount.
March 31- no discount is received and no penalty is applied to the account.
After March 31- penalties are applied to the account.

Local Elections 2010 And the Winners Are

County Commissioner:
District 2 – Kenneth Pridgen **
District 4 – Sara Comander

Supervisor of Elections
Bobby Beasley

South Walton Mosquito Control
Seat 3: Robert 'Bob' Hudson

South Walton Fire District
Seat 2 - Harry Millsaps **
Seat 4 - Brian Christenson **
Seat 6 - Mike Stange **

School Board:
District 2 – Faye Leddon
District 3 – Sharon Roberts
District 5 – Dennis Wallace

** Incumbent - Unappoised

Bios For The New Officials

Dennis Wallace brings to the school board an infusion of hands-on business experience as the former owner of South Bay Ace Hardware from 1988-2000. He serves on the board of Directors Bank Trust, Bank Trust financial Group, a member of the Executive Committee-Member Asset Liability, board of directors for Children in Crisis, volunteer Caring & Sharing, and former Chairman of Florida Banks for 14 years. Dennis would like to use his business background to get the Chamber of Commerce and Economic Development Council involved in the schools. He believes the community can get involved with the students and he would like to see financial literacy introduced into the curriculum.

Faye Leddon worked in the banking field for more than 25 years and owned her own business for three years. She believes that each child should be tested individually and taught at his/her own level. She believes the budget is the biggest issue facing the school district for the next few years. She brings her business skills to the school board and would like to make sure the school district gets all monies to which it is entitled from Tallahassee.

CONGRATULATIONS to all winners. Our hats are off to all candidates who placed themselves in the line of fire for public debate and scrutiny Thank you for your willingness to serve the public. In the words of Theodore Roosevelt: (a partial quote) "It is not the critic who counts. The credit belongs to the man who is actually in the arena who, at the best, knows in the end, the triumph of high achievement, and, who, at the worst, if he fails, at least he fails while daring greatly.....".

Did you know?

As of November 22, 2010, there were 37,296 registered voters in Walton County.

Republican	19,981
Democrat	11,055
Other	6,260

Registered voters south of the Bay
15,375

Registered voters north of the Bay
21,921

Voted in November 2010 General Election:

South of Bay
8,486 (55% of registered voters)

North of Bay
10,724 (49% of registered voters)

Total Votes Cast
19,210 (51.5%) of total registered voters)





In 2010, after going through a public process of budget workshops, hearings and formal approval, Walton County increased the budget 25% since it was originally approved. Policies limiting budget increases after final approval should be implemented.

Did you know the county has amassed over \$15 million in unfunded liabilities? We suggest policy revisions for sick days, vacations and personal days for employees.

We would like to see each year's budget built from zero and justified to the county strategic plan. There should be greater transparency in moving unspent funds from one budget year to the next. Establish policies for consistent starting salaries and consistency in the continuation of salary upon resignation or termination of employment. Take inventory of county parks and recreation areas; some are not utilized or rarely used which could reduce maintenance. Look at the feasibility of privatizing government functions such as maintenance for parks and recreation. Give priority status to in-county private contractors.

The county is currently reviewing purchasing policies, outside professional contracts, and company owned assets assigned to employees. Budget reviews with department heads now will occur more frequently than once a year. An internal audit of public works is completed and we are awaiting the results. A review of high cost areas such as public works, their strategic goals and how they fit into the county's overall objectives should continue.



The WCTA would like to recognize the Walton County Tax Collector's office for managing effectively during tough economic times.

As you know The tax collector's office gets a certified tax roll each October from the property appraiser's office. The tax roll is used to generate property tax bills. The tax collector cannot reduce or adjust the amount of taxes due on any account.



Any changes in the assessed value of a property must be issued through the property appraiser's office.

Tax Collector Rhonda Skipper and her team have not had to change the way they do business because of the economy. They did not grow government during the high revenue years. Reducing expenditures and improving efficiency have been a priority since Rhonda took office as tax collector in 2005. It is for this reason that WCTA is recognizing Rhonda and her team.

Rhonda and Cory Godwin, Chief Deputy Tax Collector, have developed a strategic plan entitled "Journey to Excellence" and a bold vision statement:

The Walton County Tax Collector's office will become a national leader among public service organizations recognized for our inspired and talented employees, excellence in customer service, financial accountability, relentless pursuit of continuous improvement, and operational effectiveness in performing our responsibilities in a manner that earns the faith, trust and confidence of the public.

The consequence of their strategic planning process is a results/performance driven budget. Cory says that everything they do is planned, measured and anticipated through the 9-step process in their strategic plan.

A copy of the "Journey to Excellence" plan is available on their Web site, www.waltontaxcollector.com, under the "About Us"- Open Government page. You can also follow along as members of the Executive Leadership Team share articles and insights on their "Journey to Excellence" blog site, www.blogspot.waltontaxcollector.com.

For more information, feel free to contact Cory Godwin at godcory@co.walton.fl.us or call him at 850-892-8121.

We believe their strategic planning process is bringing measurable benefit to all of Walton County.



WALTON COUNTY

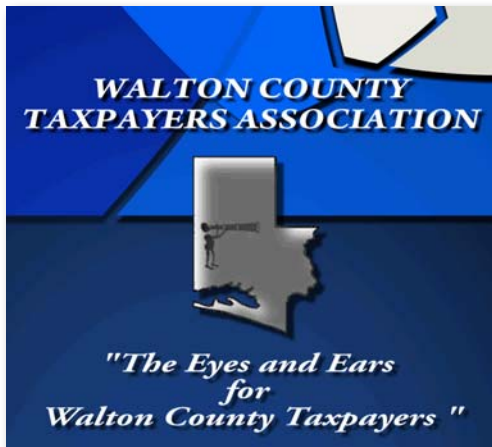
EMPLOYEE TOTAL COMPENSATION COST - 2005 - 2010



Entity	2005	2006	2007	2008	2009	2010
Clerk of Court	2,685,016	2,922,169	3,321,105	3,939,634	3,940,422	3,807,722
Property Appraiser	962,540	1,101,308	1,245,230	1,345,462	1,387,719	Note
Sheriff	8,235,628	10,567,472	9,754,075	10,289,358	10,833,597	Note
Supervisor of Elections	358,305	365,891	431,955	469,362	444,530	377,092
Tax Collector	829,148	1,078,645	1,208,935	1,340,842	1,372,687	Note
BCC	21,088,519	25,521,846	31,917,273	35,993,213	35,287,611	32,660,025

NOTE: 2010 numbers for this constitutional office are not available at this time.

Source - Clerk of Courts Finance Dept



MEMBER SUPPORT FOR WCTA

Blink and you'll miss it.

That's how I feel about this past year. 2010 has flown by, and once again, the WCTA is entering the new year with all the possibilities and challenges that a new year brings.

With a shaky economy, I know things are difficult for all of us. Still, I'm hoping that you will take this opportunity to renew your membership support of \$10. We've had some great victories in 2010. But we could not have done the things we've managed without your continued generosity.

Your steadfast support has allowed the WCTA to continue our work in Walton County to promote lower taxes, limited government, and more fiscal responsibility. We believe, now as always, that a small group of dedicated individuals can make a difference in wasteful government spending and keep our elected officials accountable for their policy and tax decisions.

My New Year's Resolution is simple: to keep fighting. Will you join with me?

I hope you will renew your commitment to the WCTA at this time. Your contribution of \$50, \$25, or even \$10 would provide much-needed support to help us continue holding our elected officials accountable to the promises they made to not-raise taxes.

We are coming off a difficult budget cycle, but it's important that the WCTA and all of our supporters stay on the alert. We still have many battles on the horizon, and I need you there with me to face these challenges head-on. So please consider renewing your annual support and making a contribution of support today.

It's your support that has made everything we do possible. Please accept my thanks for your generosity.

Warm Regards,

Bob Hudson
President

Note: If you are a resident/owner of a Dunes 1, Dunes 2, Turtle Beach or Edgewater Beach Condominiums your dues are paid through your Condo Association

Please send your membership renewal to:

**Walton County Taxpayers Association
PO Box 1825
Santa Rosa Beach, FL 32459**