



**Executive Director**  
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**Child Support**  
Ann Coffin  
Director

**General Tax Administration**  
Maria Johnson  
Director

**Property Tax Oversight**  
Dr. Maurice Gogarty  
Director

**Information Services**  
Damu Kuttikrishnan  
Director

August 15, 2016

Honorable Timothy "Pete" Smith  
Okaloosa County Property Appraiser  
psmith@okaloosapa.com

Dear Mr. Smith:

Under section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your 2016-17 budget based on our review of additional information or testimony. The enclosed budget reflects these changes.

The statute provides that this final, department-approved budget may only be amended through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission can amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals.

The 2016-17 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, we will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at 850-617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor  
Property Tax Oversight Program

CG/jy  
Enclosures  
cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
 SUMMARY OF THE 2016-17 BUDGET BY APPROPRIATION CATEGORY**

**OKALOOSA  
 COUNTY**

8/15/2016  
**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	(INCREASE/DECREASE)		AMOUNT APPROVED 2016-17	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,451,147	2,917,743	1,219,964	3,060,070	142,327	4.9%	3,060,070	142,327	4.9%
OPERATING EXPENSES (Sch. II)	547,432	532,209	190,689	461,055	(71,154)	-13.4%	461,055	(71,154)	-13.4%
OPERATING CAPITAL OUTLAY (Sch. III)	31,014	101,700	45,898	109,300	7,600	7.5%	109,300	7,600	7.5%
NON-OPERATING (Sch. IV)		10,000		10,000	0	0.0%	10,000	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,029,593</b>	<b>\$3,561,652</b>	<b>\$1,456,551</b>	<b>\$3,640,425</b>	<b>\$78,773</b>	<b>2.2%</b>	<b>\$3,640,425</b>	<b>\$78,773</b>	<b>2.2%</b>
<b>NUMBER OF POSITIONS</b>		43		43	0	0.0%	43	0	0.0%
					COL (5) - (3)	COL (6) / (3)			



**DETAIL OF PERSONNEL SERVICES**

**OKALOOSA**

**SCHEDULE IA**

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL	129,152	129,552	64,776	128,052	(1,500)	-1.2%	\$128,052
12 EMPLOYEES (REGULAR)	1,612,449	1,988,254	810,622	1,988,254	0	0.0%	1,988,254
13 EMPLOYEES (TEMPORARY)	7,510	7,543	3,772	7,544	1	0.0%	7,544
14 OVERTIME		0			0	----	0
15 SPECIAL PAY	58,100	11,573	4,019	35,806	24,233	209.4%	35,806
<b>21 FICA</b>							
2152 REGULAR	128,621	162,789	64,693	165,214	2,425	1.5%	165,214
2153 OTHER		0			0	----	0
<b>22 RETIREMENT</b>							
2251 OFFICIAL	10,545	11,375	5,687	43,466	32,091	282.1%	43,466
2252 EMPLOYEE	77,917	99,665	39,140	100,019	354	0.4%	100,019
2253 SMS/SES	53,339	56,929	25,957	59,962	3,033	5.3%	59,962
2254 DROP	42,492	47,130	21,946	54,575	7,445	15.8%	54,575
23 LIFE & HEALTH INSURANCE	300,602	377,580	152,624	453,607	76,027	20.1%	453,607
24 WORKER'S COMPENSATION	30,420	25,353	25,353	23,571	(1,782)	-7.0%	23,571
25 UNEMPLOYMENT COMP.		0	1,375		0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$2,451,147</b>	<b>\$2,917,743</b>	<b>\$1,219,964</b>	<b>\$3,060,070</b>	<b>\$142,327</b>	<b>4.9%</b>	<b>\$3,060,070</b>

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**DETAIL OF OPERATING EXPENSES**

**OKALOOSA**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>OPERATING EXPENSES:</b>							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	131,117	56,363	28,131	55,963	(400)	(0)	\$55,963
3152 APPRAISAL	87,500	87,500			(87,500)	(1)	\$0
3153 MAPPING		0			0	----	\$0
3154 LEGAL	84,308	102,000	49,427	102,000	0	0	102,000
3159 OTHER	2,117	7,155	1,264	2,710	(4,445)	(1)	2,710
<b>32 ACCOUNTING &amp; AUDITING</b>	4,804	5,100	4,856	5,700	600	0	5,700
<b>33 COURT REPORTER</b>		0			0	----	0
<b>34 OTHER CONTRACTUAL</b>	11,383	300	581	1,280	980	3	1,280
<b>40 TRAVEL</b>	8,793	22,562	8,418	28,300	5,738	0	28,300
<b>41 COMMUNICATIONS</b>	2,416	3,100	1,426	8,580	5,480	2	8,580
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	11,403	12,756	2,542	15,729	2,973	0	15,729
4252 FREIGHT		0			0	----	0
<b>43 UTILITIES</b>		0			0	----	0
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	2,436	2,729	1,212	2,628	(101)	(0)	2,628
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
<b>45 INSURANCE &amp; SURETY</b>	40,652	40,652	40,652	31,104	(9,548)	(0)	31,104

**DETAIL OF OPERATING EXPENSES**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	2,266	3,225	162	3,540	315	0	\$3,540
4652 VEHICLES	10,979	25,514	3,462	23,500	(2,014)	(0)	23,500
4653 OFFICE SPACE	4,135	5,000	1,571	1,000	(4,000)	(1)	1,000
4654 E.D.P.	19,827	35,648	3,386	28,993	(6,655)	(0)	28,993
47 PRINTING & BINDING	2,869	6,508	3,522	5,850	(658)	(0)	5,850
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS	6,627	6,800	6,701	6,875	75	0	6,875
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER	692	100		100	0	0	100
51 OFFICE SUPPLIES	70,755	41,092	11,351	60,893	19,801	0	60,893
52 OPERATING SUPPLIES	17,174	28,450	5,008	26,000	(2,450)	(0)	26,000
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS	100	940		500	(440)	(0)	500
5452 SUBSCRIPTIONS	14,817	17,303	4,491	23,825	6,522	0	23,825
5453 EDUCATION	5,542	10,015	5,130	15,870	5,855	1	15,870
5454 DUES/MEMBERSHIPS	4,720	11,397	7,396	10,115	(1,282)	(0)	10,115
<b>TOTAL OPERATING EXPENSES</b>	<b>\$547,432</b>	<b>\$532,209</b>	<b>\$190,689</b>	<b>\$461,055</b>	<b>(\$71,154)</b>	<b>-13.4%</b>	<b>\$461,055</b>

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**DETAIL OF OPERATING CAPITAL OUTLAY**

**OKALOOSA**

**SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
6451 E.D.P.	8,433	29,700		32,500	2,800	9.4%	\$32,500
6452 OFFICE FURNITURE	22,581	0		1,800	1,800	----	1,800
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		72,000	45,898	75,000	3,000	4.2%	75,000
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$31,014</b>	<b>\$101,700</b>	<b>\$45,898</b>	<b>\$109,300</b>	<b>\$7,600</b>	<b>7.5%</b>	<b>\$109,300</b>

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**DETAIL OF NON-OPERATING**

**OKALOOSA**

**SCHEDULE IV**

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	\$0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		0	0	----	0
94 EMERGENCY CONTINGENCY		10,000		10,000	0	0.0%	10,000
<b>TOTAL NON-OPERATING</b>		<b>\$10,000</b>		<b>\$10,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$10,000</b>

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