



FLORIDA

Executive
Director
Marshall Stranburg

August 14, 2015

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 2015-16 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 2015-16 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 2015-16 BUDGET BY APPROPRIATION CATEGORY**

OKALOOSA
 COUNTY

8/14/2015
 EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	(INCREASE/DECREASE)		AMOUNT APPROVED 2015-16	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,513,344	2,807,781	1,224,289	2,798,711	(9,070)	-0.3%	2,801,264	(6,517)	-0.2%
OPERATING EXPENSES (Sch. II)	471,902	692,213	216,737	624,249	(67,964)	-9.8%	624,249	(67,964)	-9.8%
OPERATING CAPITAL OUTLAY (Sch. III)	107,593	90,800	25,829	101,700	10,900	12.0%	101,700	10,900	12.0%
NON-OPERATING (Sch. IV)		5,000		10,000	5,000	100.0%	33,998	28,998	580.0%
TOTAL EXPENDITURES	\$3,092,839	\$3,595,794	\$1,466,855	\$3,534,660	(\$61,134)	-1.7%	\$3,561,211	(\$34,583)	-1.0%
NUMBER OF POSITIONS		42		42	0	0.0%	42	0	0.0%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF PERSONNEL SERVICES

OKALOOSA

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	128,689	129,152	64,576	129,152	0	0.0%	\$129,152
12 EMPLOYEES (REGULAR)	1,692,561	1,857,656	789,931	1,887,656	30,000	1.6%	1,887,656
13 EMPLOYEES (TEMPORARY)	7,398	7,488	3,768	7,543	55	0.7%	7,543
14 OVERTIME		0			0	----	
15 SPECIAL PAY	43,074	53,063	29,054	11,573	(41,490)	-78.2%	11,573
21 FICA					0		
2152 REGULAR	134,363	155,870	63,797	155,088	(782)	-0.5%	155,088
2153 OTHER		0			0	----	
22 RETIREMENT					0		
2251 OFFICIAL	11,643	10,326	5,153	10,326	0	0.0%	11,340
2252 EMPLOYEE	74,781	92,203	38,284	94,115	1,912	2.1%	92,710
2253 SMS/SES	72,350	70,600	28,932	55,735	(14,865)	-21.1%	56,500
2254 DROP	36,412	39,884	21,048	44,590	4,706	11.8%	46,769
23 LIFE & HEALTH INSURANCE	283,131	361,119	149,326	377,580	16,461	4.6%	377,580
24 WORKER'S COMPENSATION	28,942	30,420	30,420	25,353	(5,067)	-16.7%	25,353
25 UNEMPLOYMENT COMP.		0			0	----	
TOTAL PERSONNEL SERVICES	\$2,513,344	\$2,807,781	\$1,224,289	\$2,798,711	(9,070)	-0.3%	\$2,801,264

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Col. (3) Ex. A

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Col. (5) Ex. A

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Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

OKALOOSA

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	149,263	148,003	74,001	148,403	400	0	\$148,403
3152 APPRAISAL		175,000		87,500	(87,500)	(1)	\$87,500
3153 MAPPING		0	0		0	----	
3154 LEGAL	85,497	100,500	27,621	102,000	1,500	0	102,000
3159 OTHER	3,201	2,560	899	7,155	4,595	2	7,155
32 ACCOUNTING & AUDITING	6,827	5,100	4,804	5,100	0	0	5,100
33 COURT REPORTER		0	0		0	----	
34 OTHER CONTRACTUAL	11,779	11,705	5,017	300	(11,405)	(1)	300
40 TRAVEL	9,460	14,348	6,139	22,562	8,214	1	22,562
41 COMMUNICATIONS	3,154	3,100	1,206	3,100	0	0	3,100
42 TRANSPORTATION							
4251 POSTAGE	16,280	11,403	1,566	12,756	1,353	0	12,756
4252 FREIGHT		0			0	----	
43 UTILITIES		0			0	----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	2,473	2,480	1,224	2,729	249	0	2,729
4452 VEHICLES		0			0	----	
4453 OFFICE SPACE		0			0	----	
4454 E.D.P.		0			0	----	
45 INSURANCE & SURETY	36,537	40,652	40,652	40,652	0	0	40,652

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	3,026	2,305	701	3,225	920	0	\$3,225
4652 VEHICLES	9,112	12,434	7,494	25,514	13,080	1	25,514
4653 OFFICE SPACE	522	5,400	3,945	5,000	(400)	(0)	5,000
4654 E.D.P.	15,377	45,273	2,578	35,648	(9,625)	(0)	35,648
47 PRINTING & BINDING	3,663	3,675	1,592	6,508	2,833	1	6,508
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	6,654	6,800	6,627	6,800	0	0	6,800
4952 AERIAL PHOTOS		0			0	----	
4959 OTHER	551	100	335	100	0	0	100
51 OFFICE SUPPLIES	48,702	41,371	9,390	41,092	(279)	(0)	41,092
52 OPERATING SUPPLIES	21,678	26,500	7,062	28,450	1,950	0	28,450
54 BOOKS & PUBLICATIONS							
5451 BOOKS	166	400	100	940	540	1	940
5452 SUBSCRIPTIONS	18,264	17,262	6,584	17,303	41	0	17,303
5453 EDUCATION	4,175	7,395	5,409	10,015	2,620	0	10,015
5454 DUES/MEMBERSHIPS	15,541	8,447	1,791	11,397	2,950	0	11,397
TOTAL OPERATING EXPENSES	\$471,902	\$692,213	\$216,737	\$624,249	(\$67,964)	-9.8%	\$624,249

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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

OKALOOSA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	35,996	36,000		29,700	(6,300)	-17.5%	\$29,700
6452 OFFICE FURNITURE	1,023	12,800	25,829		(12,800)	-100.0%	
6453 OFFICE EQUIPMENT	500	0		0	0	----	
6454 VEHICLES	70,074	42,000		72,000	30,000	71.4%	72,000
66 BOOKS		0			0	----	
68 INTANGIBLE ASSETS		0			0	----	
TOTAL CAPITAL OUTLAY	\$107,593	\$90,800	\$25,829	\$101,700	\$10,900	12.0%	\$101,700

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Col. (6) / (3)

DETAIL OF NON-OPERATING

OKALOOSA

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	
92 OTHER CONTRACT RESERVE		0		0	0	----	
93 SPECIAL CONTINGENCY		0		0	0	----	23,998
94 EMERGENCY CONTINGENCY		5,000		10,000	5,000	100.0%	10,000
TOTAL NON-OPERATING		\$5,000		\$10,000	\$5,000	100.0%	\$33,998

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Col. (6) / (3)

**PROPERTY APPRAISER'S
BUDGET
FISCAL YEAR 2015-2016**

OKALOOSA COUNTY

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	DOR BA 9/4/15	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	42								42
ANNUAL SALARY RATE	\$2,016,808	\$400							\$2,017,208
PERSONNEL SERVICES									
11 OFFICIAL	\$129,152	\$400							\$129,552
12 EMPLOYEES (REGULAR)	1,887,656								1,887,656
13 EMPLOYEES (TEMPORARY)	7,543								7,543
14 OVERTIME	0								0
15 SPECIAL PAY	11,573								11,573
21 FICA									
2152 FICA - REGULAR	155,088	6							155,094
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	11,340	35							11,375
2252 RETIREMENT - EMPLOYEE	92,710								92,710
2253 SMS/SES	56,500								56,500
2254 DROP	46,769								46,769
23 LIFE & HEALTH INSURANCE	377,580								377,580
24 WORKER'S COMPENSATION	25,353								25,353
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$2,801,264	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$2,801,705
OPERATING EXPENSES									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	\$148,403								\$148,403
3152 APPRAISAL SERVICES	87,500								87,500
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	102,000								102,000
3159 OTHER PROFESS. SERVICES	7,155								7,155

