



Executive Director
Leon M. Biegalski

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, 2017

Honorable Mack Busbee
Okaloosa County Property Appraiser
mbusbee@okaloosapa.com

Dear Mr. Busbee:

Pursuant to section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your office's 2017-18 budget based on the review of additional information or testimony provided. 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 2017-18 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department 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/ao
Enclosure
cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2017-18 BUDGET BY APPROPRIATION CATEGORY**

**OKALOOSA
 COUNTY**

8/15/2017
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	(INCREASE/DECREASE)		AMOUNT APPROVED 2017-18	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,556,726	3,061,321	1,265,193	3,207,391	146,070	4.8%	3,207,391	146,070	4.8%
OPERATING EXPENSES (Sch. II)	472,192	461,055	150,817	438,444	(22,611)	-4.9%	438,444	(22,611)	-4.9%
OPERATING CAPITAL OUTLAY (Sch. III)	98,226	109,300	0	27,822	(81,478)	-74.5%	27,822	(81,478)	-74.5%
NON-OPERATING (Sch. IV)		10,000		10,000	0	0.0%	10,000	0	0.0%
TOTAL EXPENDITURES	\$3,127,144	\$3,641,676	\$1,416,010	\$3,683,657	\$41,981	1.2%	\$3,683,657	\$41,981	1.2%
NUMBER OF POSITIONS		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 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	134,535	128,343	64,440	129,881	1,538	1.2%	\$129,881
12 EMPLOYEES (REGULAR)	1,722,403	2,030,254	831,387	2,079,854	49,600	2.4%	2,079,854
13 EMPLOYEES (TEMPORARY)	7,834	7,544	3,784	7,590	46	0.6%	7,590
14 OVERTIME		0			0	----	0
15 SPECIAL PAY	17,831	35,806	17,271	22,275	(13,531)	-37.8%	22,275
21 FICA							
2152 REGULAR	137,592	168,449	62,972	171,164	2,715	1.6%	171,164
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	11,805	44,404	16,984	59,096	14,692	33.1%	59,096
2252 EMPLOYEE	83,646	102,425	36,352	110,112	7,687	7.5%	110,112
2253 SMS/SES	54,459	60,833	29,532	83,838	23,005	37.8%	83,838
2254 DROP	46,117	55,354	24,185	42,653	(12,701)	-22.9%	42,653
23 LIFE & HEALTH INSURANCE	311,301	404,338	153,340	472,264	67,926	16.8%	472,264
24 WORKER'S COMPENSATION	25,353	23,571	23,571	28,664	5,093	21.6%	28,664
25 UNEMPLOYMENT COMP.	3,850	0	1,375		0	----	0
TOTAL PERSONNEL SERVICES	\$2,556,726	\$3,061,321	\$1,265,193	\$3,207,391	\$146,070	4.8%	\$3,207,391

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Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

OKALOOSA

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	52,831	55,963	25,044	55,963	0	0%	\$55,963
3152 APPRAISAL	69,000	0			0	----	\$0
3153 MAPPING		0			0	----	\$0
3154 LEGAL	141,836	102,000	19,444	101,000	(1,000)	-1%	101,000
3159 OTHER	2,149	2,710	1,213	2,895	185	7%	2,895
32 ACCOUNTING & AUDITING	5,306	5,700	3,095	4,700	(1,000)	-18%	4,700
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	830	1,280	396	1,087	(193)	-15%	1,087
40 TRAVEL	10,142	28,300	9,595	30,968	2,668	9%	30,968
41 COMMUNICATIONS	3,062	8,580	445	5,620	(2,960)	-34%	5,620
42 TRANSPORTATION							
4251 POSTAGE	12,719	15,729	1,348	12,609	(3,120)	-20%	12,609
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	2,172	2,628	2,274	2,628	0	0%	2,628
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	40,652	31,104	31,104	34,219	3,115	10%	34,219

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	2,590	3,540	150	3,900	360	10%	\$3,900
4652 VEHICLES	8,993	23,500	3,636	19,254	(4,246)	-18%	19,254
4653 OFFICE SPACE	1,571	1,000		1,000	0	0%	1,000
4654 E.D.P.	19,300	28,993	12,153	27,578	(1,415)	-5%	27,578
47 PRINTING & BINDING	3,597	5,850	2,999	6,578	728	12%	6,578
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	6,701	6,875	6,870	7,050	175	3%	7,050
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER		100	164	200	100	100%	200
51 OFFICE SUPPLIES	42,656	60,893	7,038	48,235	(12,658)	-21%	48,235
52 OPERATING SUPPLIES	13,403	26,000	5,295	25,000	(1,000)	-4%	25,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	86	500		686	186	37%	686
5452 SUBSCRIPTIONS	14,786	23,825	4,295	22,829	(996)	-4%	22,829
5453 EDUCATION	8,195	15,870	6,370	14,390	(1,480)	-9%	14,390
5454 DUES/MEMBERSHIPS	9,615	10,115	7,889	10,055	(60)	-1%	10,055
TOTAL OPERATING EXPENSES	\$472,192	\$461,055	\$150,817	\$438,444	(\$22,611)	-5%	\$438,444

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Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

OKALOOSA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	17,822	32,500		27,822	(4,678)	-14.4%	\$27,822
6452 OFFICE FURNITURE	5,306	1,800			(1,800)	-100.0%	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES	75,098	75,000		0	(75,000)	-100.0%	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL CAPITAL OUTLAY	\$98,226	\$109,300	\$0	\$27,822	(\$81,478)	-74.5%	\$27,822

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Col. (6) / (3)

DETAIL OF NON-OPERATING

OKALOOSA

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 3/31/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					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
94 EMERGENCY CONTINGENCY		10,000		10,000	0	0.0%	10,000
TOTAL NON-OPERATING		\$10,000		\$10,000	\$0	0.0%	\$10,000

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September 08, 2017

MEMORANDUM

TO: All Property Appraisers
FROM: Cathy Galavis, Budget Supervisor, Property Tax Oversight Program
SUBJECT: Salaries of Elected County Constitutional Officers

We received notification from the Office of Economic and Demographic Research (EDR) of the Finalized Salaries of County Constitutional Officers for Fiscal Year 2017-2018. The salary report can be found online at <http://edr.state.fl.us/Content/local-government/reports/finsal2017-18.pdf>.

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 617-8845.

CG/ao

