



Executive
Director
Marshall Stranburg

August 15, 2014

Honorable Timothy "Pete" Smith, CFA
Okaloosa County Property Appraiser
73 Eglin Parkway NE, Suite 202
Fort Walton Beach, FL 32548

Dear Mr. Smith:

Pursuant to Section 195.087(1)(b), Florida Statutes, the Department of Revenue has made any necessary changes to your 2014-15 budget. The enclosed budget reflects any changes that were necessary based upon our review of additional information or testimony presented.

The above referenced statute provides that this final budget, as approved by the Department of Revenue, may only be amended through a budget amendment requested by the Property Appraiser or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the Property Appraiser in the county under review. A written request must be filed no later than 15 days following the public hearing to finalize your county's budget and adoption of millage rates. Appeals may be filed by the Property Appraiser or the presiding officer of the County Commission.

The 2014-15 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, it will be necessary for this office to 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 any questions regarding your budget, please feel free to contact me at (850) 617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/ac

Enclosures
cc: Board of County Commissioners

Child Support Enforcement – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – James McAdams, Director • Information Services – Damu Kuttikrishnan, Director

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**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2014-15 BUDGET BY APPROPRIATION CATEGORY**

**OKALOOSA
 COUNTY**

8/15/2014
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	(INCREASE/DECREASE)		AMOUNT APPROVED 2014-15	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,322,554	2,685,322	1,271,880	2,784,574	99,252	3.7%	2,807,254	121,932	4.5%
OPERATING EXPENSES (Sch. II)	484,093	495,629	234,248	692,213	196,584	39.7%	692,213	196,584	39.7%
OPERATING CAPITAL OUTLAY (Sch. III)	42,174	96,256	35,478	111,800	15,544	16.1%	90,800	(5,456)	-5.7%
NON-OPERATING (Sch. IV)		5,000		5,000	0	0.0%	5,000	0	0.0%
TOTAL EXPENDITURES	\$2,848,821	\$3,282,207	\$1,541,606	\$3,593,587	\$311,380	9.5%	\$3,595,267	\$313,060	9.5%
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 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	123,543	128,689	64,345	128,689	0	0.0%	\$128,689
12 EMPLOYEES (REGULAR)	1,632,932	1,807,656	853,122	1,837,656	30,000	1.7%	1,857,656
13 EMPLOYEES (TEMPORARY)	7,269	7,488	3,681	7,488	0	0.0%	7,488
14 OVERTIME	0	0	0	0	0	----	0
15 SPECIAL PAY	7,922	15,846	16,461	53,063	37,217	234.9%	53,063
21 FICA					0		
2152 REGULAR	122,564	147,948	66,890	154,333	6,385	4.3%	155,863
2153 OTHER	0	0	0	0	0	----	0
22 RETIREMENT					0		
2251 OFFICIAL	8,830	11,904	6,429	10,269	(1,635)	-13.7%	10,269
2252 EMPLOYEE	54,567	82,630	36,546	91,053	8,423	10.2%	92,203
2253 SMS/SES	29,746	68,323	34,122	70,600	2,277	3.3%	70,600
2254 DROP	20,499	34,271	20,518	39,884	5,613	16.4%	39,884
23 LIFE & HEALTH INSURANCE	288,769	351,625	140,824	361,119	9,494	2.7%	361,119
24 WORKER'S COMPENSATION	25,913	28,942	28,942	30,420	1,478	5.1%	30,420
25 UNEMPLOYMENT COMP.	0	0	0	0	0	----	0
TOTAL PERSONNEL SERVICES	\$2,322,554	\$2,685,322	\$1,271,880	\$2,784,574	\$99,252	3.7%	\$2,807,254

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Col. (5) - (3)

Col. (6) / (3)

Col.(2) Ex. A

Col. (3) Ex. A

Col. (4) Ex. A

Col. (5) Ex. A

DETAIL OF OPERATING EXPENSES

OKALOOSA

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT APPROVED
	2012-13	2013-14	3/31/14	2014-15	AMOUNT	%	2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	152,154	149,957	73,762	148,003	(1,954)	(0)	\$148,003
3152 APPRAISAL	0	0	0	175,000	175,000	----	\$175,000
3153 MAPPING	0	0	0	0	0	----	\$0
3154 LEGAL	111,873	100,000	24,793	100,500	500	0	100,500
3159 OTHER	4,203	1,955	1,154	2,560	605	0	2,560
32 ACCOUNTING & AUDITING	5,955	5,100	6,827	5,100	0	0	5,100
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	148	11,745	5,834	11,705	(40)	(0)	11,705
40 TRAVEL	7,891	12,913	5,390	14,348	1,435	0	14,348
41 COMMUNICATIONS	2,855	2,600	1,742	3,100	500	0	3,100
42 TRANSPORTATION							
4251 POSTAGE	6,889	9,644	5,597	11,403	1,759	0	11,403
4252 FREIGHT	0	0	0	0	0	----	0
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	2,472	2,480	1,236	2,480	0	0	2,480
4452 VEHICLES	0	0	0	0	0	----	0
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	0	0	0	0	0	----	0
45 INSURANCE & SURETY	47,102	36,537	36,537	40,652	4,115	0	40,652

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT APPROVED
	2012-13	2013-14	3/31/14	2014-15	AMOUNT	%	2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	1,851	1,940	160	2,305	365	0	\$2,305
4652 VEHICLES	13,197	13,085	6,131	12,434	(651)	(0)	12,434
4653 OFFICE SPACE	11,968	5,800	146	5,400	(400)	(0)	5,400
4654 E.D.P.	23,127	34,842	1,786	45,273	10,431	0	45,273
47 PRINTING & BINDING	3,746	4,145	2,195	3,675	(470)	(0)	3,675
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	6,829	6,800	6,586	6,800	0	0	6,800
4952 AERIAL PHOTOS	0	0	0	0	0	---	0
4959 OTHER	543	600	200	100	(500)	(1)	100
51 OFFICE SUPPLIES	27,981	35,944	29,247	41,371	5,427	0	41,371
52 OPERATING SUPPLIES	23,771	26,500	9,195	26,500	0	0	26,500
54 BOOKS & PUBLICATIONS							
5451 BOOKS	175	400	86	400	0	0	400
5452 SUBSCRIPTIONS	16,145	16,627	5,937	17,262	635	0	17,262
5453 EDUCATION	4,534	9,085	2,595	7,395	(1,690)	(0)	7,395
5454 DUES/MEMBERSHIPS	8,684	6,930	7,112	8,447	1,517	0	8,447
TOTAL OPERATING EXPENSES	\$484,093	\$495,629	\$234,248	\$692,213	\$196,584	39.7%	\$692,213

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Col. (2) Ex. A

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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 CAPITAL OUTLAY

OKALOOSA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	5,270	32,656	34,455	36,000	3,344	10.2%	\$36,000
6452 OFFICE FURNITURE	0	18,700	1,023	12,800	(5,900)	-31.6%	12,800
6453 OFFICE EQUIPMENT	8,728	4,900	0	0	(4,900)	-100.0%	0
6454 VEHICLES	28,176	40,000	0	63,000	23,000	57.5%	42,000
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	----	0
TOTAL CAPITAL OUTLAY	\$42,174	\$96,256	\$35,478	\$111,800	\$15,544	16.1%	\$90,800

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Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

OKALOOSA

SCHEDULE IV

OBJECT CODE (1)	ACTUAL EXPENDITURES 2012-13 (2)	APPROVED BUDGET 2013-14 (3)	ACTUAL EXPENDITURES 3/31/14 (4)	REQUEST 2014-15 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15 (7)
					AMOUNT (6)	% (6a)	
NON-OPERATING:							
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		5,000		5,000	0	0.0%	5,000
TOTAL NON-OPERATING		\$5,000		\$5,000	\$0	0.0%	\$5,000

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Col. (3) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)



Executive
Director
Marshall Stranburg

September 16, 2014

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 2014-2015. The salary report can be found online at

<http://edr.state.fl.us/Content/local-government/reports/final14.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 or Fran Keyes (850) 617-8842.

CG/ac

cc: Board of County Commissioners

