



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

DR-484, R. 04/13 Rule 12D-16.002, eff. 04/13

Provisional

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

OKALOOSA

COUNTY

8/15/2014

EXHIBIT A

APPROPRIATION	ACTUAL	APPROVED	ACTUAL		(INCREASE/DEC	CREASE)	AMOUNT	(INCREASE/	DECREASE)
APPROPRIATION CATEGORY	EXPENDITURES 2012-13	* BUDGET *	EXPENDITURES, 3/31/1476	REQUEST 2014-15	# AMOUNT -	9/6	APPROVED 2014-15	AMOUNT	% %
	(2) 南京学院	和等數(3)公主	7. I in (4) 1760 %	等情感的(5)起始级	~ (6) 4/VE 4	ા	三字系(7)為蘇馬	(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	15,5 44	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 SALARIES

OKALOOSA

SCHEDULE I

DOR USE ONLY

DOK USE ONLY													
						STED INCREASES			APPROVED INCREASES				
Pos.	Position & A Classification	Annual Rate	. Position		1.748	t minoscipi iški štika ir ja Maria iški iški štika ir ja	Annual Rate	MARKON CONTRACTOR	Page with the		Annual Rate		
No.	Classification : 19	9/30/14	Designation	*Guideline	Other	Funding	9/30/15	*Guideline	Other	Funding	9/30/15		
(1) *	1 1 - (2) * 4 - (2)	和州州(3) 与河南	減額 (3a) 特別	**** (4a) ****	• (4b) 15=	7#(35) to 167.	a (6) (計画)	, Å* (7a)	े हैं (7b) ्र	(8)	(9)		
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		125.											
													
V-1 22	Official 😿 🎉	 ## \$178 600 ₹ = #	7	A Programme Commission	in the second to	\$ \$100 COO \$ \$100	\$128,689	\$0	\$0	\$128,689	\$128,689		
	Current Positions					\$1,837,656	\$1,867,656	\$20,000	\$0	\$1,857,656	\$1,887,656		
			· ·	Sea de la companya d	Popular Company	** at/09\/000		\$20,000	φυ	φ1,007,00 0	φ1,007,000		
	New Positions 11, 124		150		animal de la constante de la c	SA STATE			¢Ω	\$1.096.245	\$2.016.245		
*42 *	TOTAL	7 51,996,345	,	₩775 ⊅U . \}	**************************************	** \$1,966,345 · ·	\$1,996,345	\$20,000	\$0	\$1,986,345	\$2,016,345		

DETAIL OF PERSONNEL SERVICES

OKALOOSA

SCHEDULE IA

	ACTUAL	APPROVED	ACTUAL	- 15 July	INCREASE/(DI	INCREASE/(DECREASE)	
ALCOHOL:	EXPENDITURES	BUDGET:	EXPENDITURES	REQUEST	AMOUNT:	1/6	PAPPROVED
OBJECT CODE ***	12012-13 Park	2013-14	3/31/14 (****	2014-15	្សាស្រ្	4.550	2014-15
emple significant	4 3 4 (2) 4 A 4 5	**************************************	374 - 324 (4) TT 5 - 3	10 (5) 序列数	** **(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	并不是为 的。 是 是曹	A ROWER MATERIAL STATES			is on the	STRUMENT STRUMENTS	
2152 REGULAR	122,564	147,948	66,890	154,333	6,385	4.3%	155,863
2153 OTHER	0	0	0	0	0		ō
22 RETIREMENT	全身联系统公司	经设施的	2. 法国际发生的特殊	fi tzīriik	70		
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

5.0	ACTUAL	APPROVED	ACTUAL	February Institute	INCREASE/(D	DECREASE)	AMOUNT
	EXPENDITURES	BUDGÉT: 4	EXPENDITURES	REQUEST	AMOUNT	0/g to 180	APPROVED:
OBJECT CODE	😍 🖟 2012-13 🗼 👢	2013-14	3/31/14	2014-15	7.77	art cercion	2014-15
· · · · · · · · · · · · · · · · · · ·	(2)	(3) 48	``~``	(5)	* (6) to a	(6a) 💢	19 (7) (3.50.7 d)
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OPERATING EXPENSES:			·		W W W W W W W W W W W W W W W W W W W		
val evalues in a service.	rojusti i		Service of Design		5 5 5 6 5 5 5		
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 <i>,</i> 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				20 W &			
4251 POSTAGE	6,889	9,644	5,597	11,403	1 <i>,7</i> 59	0	11,403
4252 FREIGHT	0	0	0	0	0		0 : 4
43 UTILITIES	0	0	0	0	0		
44 RENTALS & LEASES 👀 😕 🕮	etanethiks.		主人の内容の子子		GMW STAR	*4	
4451 OFFICE EQUIPMENT	2,472	2,480	1,236	2,480	0	0	2,480
4452 VEHICLES	0	0	0	0	0		5.70
4453 OFFICE SPACE	0	0	0	0	0		0.
4454 E.D.P.	0 .	0	0	0	0		o in the second
45 INSURANCE & SURETY	47,102	36,537	36,537	40,652	4,115	0	40,652

DETAIL OF OPERATING EXPENSES

SCHEDULE II

	a : ACTUAL	APPROVED:	ACTUAL) I	Soc 46 0	INCREASE/(E	DECREASE)	AMOUNT
	EXPENDITURES	BUDGET	EXPENDITURES	■ REQUEST	AMOUNT	10/	APPROVED
OBJECT-CODE	2012-13	2013-14	3/31/14	2014-15		1%	2014-15
(1)	(2)	(3)	4 (4) To 23 6	* - * (5) 🛼 🗀	(6)	45年(6a)	
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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 <i>,</i> 746	4,145	2,195	3,675	(470)	(0)	3,675
49 OTHER CURRENT CHARGES		Side 对数例的数					
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 <i>,77</i> 1	26,500	9,195	26,500	0	0	26,500
54 BOOKS & PUBLICATIONS = 14							
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. (5) - (3)

Col. (2) Ex. A

Col. (3) Ex. A

Col. (4) Ex. A

Col. (5) Ex. A.

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

OKALOOSA

SCHEDULE III

	ACTUAL	APPROVED	ACTUAL	2944955	INCREASE/(I	DECREASE)	AMOUNT	
OBJECT CODE	EXPENDITURES 2012-13	BUDGET 2013-14	EXPENDITURES 3/31/14	REQUEST 2014-15	AMOUNT	3470/6	APPROVED 2014-15	
	(2)	(3)	(4)	(5) 💖 .	(6)	(6a)	(7)	
CAPITAL OUTLAY:								
64 MACHINERY & EQUIPMENT				克里斯曼尔 克				
6451 E.D.P.	5,270	32,656	34,455	36,000	3,344	10.2%	\$36,000	
6452 OFFICE FURNITURE	0	18 <i>,</i> 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		\$ 100 FE 100	
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. (6) / (3)

Col. (2) Ex. A

Col. (3) Ex. A

Col. (4) Ex. A

Col. (5) Ex. A.

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

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TOTAL NON-OPERATING

\$5,000
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Col. (5) - (3)

\$0

Col. (6) / (3)

0.0%

\$5,000

Col. (3) Ex. A

Col. (5) Ex. A



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/finsal14.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



COUNTY

PROPERTY APPRAISER'S UDGET FISCA EAR 2014-2015



APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	DOR BA 1 29/16/14	BA/BT# DATE	BA/BT# DATE	₽BA/BT#=* DATE#	BA/BT# DATE	BA/BT# SDATE	BA/BT#	CURRENT BUDGET
NUMBER OF POSITIONS	42					}			42
ANNUAL SALARY RATE	\$2,016,345	\$463	-					· -	\$2,016,808
PERSONNEL SERVICES									
11 OFFICIAL	\$128,689	\$463							\$129,152
12 EMPLOYEES (REGULAR)	1,857,656								1,857,656
13 EMPLOYEES (TEMPORARY)	7,488								7,488
14 OVERTIME	0								0
15 SPECIAL PAY	53,063								53,063
21 FICA	and a street	trock in plants.	4-44-64	人类学 化化学	高速 计模				
2152 FICA - REGULAR	155,863	7							155,870
2153 FICA - OTHER	0								0
22 RETIREMENT	no distribution di	indications.	Acquir sale	66 866	表示和声频	North Park			1.0263
2251 RETIREMENT - OFFICIAL	10,269	57							10,326
2252 RETIREMENT - EMPLOYEE	92,203								92,203
2253 SMS/SES	70,600								70,600
2254 DROP	39,884								39,884
23 LIFE & HEALTH INSURANCE	361,119					<u> </u>			361,119
24 WORKER'S COMPENSATION	30,420								30,420
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$2,807,254	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$2,807,781
OPERATING EXPENSES								Suntantina in Antonio in Antonio	e in an incidential designation
al Professional Services	3494043	學學者具有	可对自身。194 0	PERMIT	Establish services	CASCAPTION OF USES	THE PARTY OF THE P	A CONTRACTOR	
3151 EDP SERVICES	\$148,003							ļ	\$148,003
3152 APPRAISAL SERVICES	175,000					ļ		<u> </u>	175,000
3153 MAPPING SERVICES	0							<u> </u>	0
3154 LEGAL SERVICES	100,500							<u> </u>	100,500
3159 OTHER PROFESS. SERVICES	2,560					<u> </u>	<u> </u>		2,560