



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 (1)	- ACTUAL &	APPROVED.	ACTUAL		(INCREASE/DEC	CREASE)	AMOUNT	(INCREASE)	ASE/DECREASE)	
CATEGORY	EXPENDITURES 2012-13	.* BUDGET	EXPENDITURES, 3/31/14/16	REQUEST 2014-15	AMOUNT:	9/0 5 12	APPROVED 2014-15	AMOUNT	9/4	
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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 SALARIES

OKALOOSA

SCHEDULE I

DOR USE ONLY

										C USE ONLY	
						TED INCREASES				ED INCREASE	\$
Pos. No:	Position 4 4 Classification	Annual Rate	Position Designation	Guideline	Other	vo talender w Funding &	Annual Rate . 47 9/30/15	*Guideline	[™] Other •	**Funding***	Annual Rate
(1) :	(2) 1.4 4	第1分 。(3) (4年)	💥 (3a) 🚧	(4a)	: (4b) :≤	/ <u>4</u> (5) = 67	(6)	\$ (7a)	(7b)	(8)	(9)
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									1		
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£.		**************************************		2000	•		•			,	
<u> </u>											
3.16	Official Contractor	\$128,689				\$128,689		\$0	\$0	\$128,689	\$128,689
	Current Positions				TABLE TO	\$1,837,656	\$1,867,656	\$20,000	\$0	\$1,857,656	\$1,887,656
	New Positions 1		and to		amendo 1	ACTOR DECEMENT	The state of the s		¢Λ	\$1.006.24E	\$2,016,345
342 V	TOTAL	3 91/3/0/345	,	**************************************	THE WOLLS	\$1,966,345	\$1,996,345	\$20,000	\$0	\$1,986,345	\$4,010,5 4 5

DETAIL OF PERSONNEL SERVICES

OKALOOSA

SCHEDULE IA

TOTAL PERSONNEL SERVICES	\$2,322,554	\$2,685,322	\$1,271,880	\$2,784,574	\$99,252	3.7%	\$2,807,254
25 UNEMPLOYMENT COMP.	0	0	0	0	0		0
24 WORKER'S COMPENSATION	25,913	28,942	28,942	30,420	1,478	5.1%	30,420
23 LIFE & HEALTH INSURANCE	288,769	351,625	140,824	361,119	9,494	2.7%	361,119
2254 DROP	20,499	34,271	20,518	39,884	5,613	16.4%	39,884
2253 SMS/SES	29,746	68,323	34,122	70,600	2,277	3.3%	70,600
2252 EMPLOYEE	54,567	82,630	36,546	91,053	8,423	10.2%	92,203
2251 OFFICIAL	8,830	11,904	6,429	10,269	(1,635)	-13.7%	10,269
22 RETIREMENT			1. 计算多数数		70		
2153 OTHER	0	0	0	0	0		20
2152 REGULAR	122,564	147,948	66,890	154,333	6,385	4.3%	155,863
21 FICA	多有基础计算影響				i O		
15 SPECIAL PAY	7,922	15,846	16,461	53,063	37,217	234.9%	53,063
14 OVERTIME	0	0	0	0	0		0 (7)
13 EMPLOYEES (TEMPORARY)	7,269	7,488	3,681	7,488	0	0.0%	7,488
12 EMPLOYEES (REGULAR)	1,632,932	1,807,656	853,122	1,837,656	30,000	1.7%	1,857,656
11 OFFICIAL	123,543	128,689	64,345	128,689	0	0.0%	\$128,689
PERSONNEL SERVICES:							
4 流移整定。当(1) 的最级系统转	(2)	(3)	(4)	(5)	(6)	* (6a)	(7)
OBJECT CODE * *	2012-13	2013-14 🥡	3/31/14	2014-15	49.4		2014-15
	EXPENDITURES	BUDGET	EXPENDITURES	REQUEST	AMOUNT		APPROVED
	a ACTUAL .	* APPROVED.	⊉ ACTUAL # □	redonaten	INCREASE/(DI	ECREASE)	AMOUNT

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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

	ACTUAL-/	APPROVED :	ACTUAL	证据的名称 压料	INCREASE/(L	ECREASE)	AMOUNT
	EXPENDITURES	BUDGER	EXPENDITURES	REQUEST	AMOUNT		APPROVED
OBJECT CODE:	2012-13	2013-14	3/31/14	2014-15 1	AVOU		2014-15
	(2)	(3) 46£ ;		(5)	(6)	(6a)	建
OPERATING EXPENSES:			,				
31 PROFESSIONAL SERVICES				er provincia di la di	3.00 PR 中国电影	7 (2)	
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 <i>,</i> 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 (*** 1)	Presidentis denk a	Market Broken	continues and	Distriction of the control	中国专行 化发出的		
4251 POSTAGE	6,889	9,644	5,597	11,403	1 <i>,</i> 759	0	11,403
4252 FREIGHT	0	0	0	0	0		0.00
43 UTILITIES	0	0	0	0	0		0,
44 RENTALS & LEASES 😘 🥔 💸		And the second		e de la companya de l			
4451 OFFICE EQUIPMENT	2,472	2,480	1,236	2,480	0	0	2,480
4452 VEHICLES	0	0	0	0	0		entractive labeliero
4453 OFFICE SPACE	0	0	` 0	0	0		นางเรียก สารการสะส _า ก
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

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	EXPENDITURES:	BUDGET	EXPENDITURES	REQUEST	AMOUNT		APPROVED
OBJECT-CODE	2012-13	2013-14	3/31/14	2014-15	AMOUN	ager gard ollegade after julia ollegade	2014-15
	(2)	. (3)	$\mathcal{M}_{\mathbf{c}_{i}}$ \sim (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 ,7 86	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	9-44-05	3.16世間間1991年					
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 = 🙌		aga aga aga a	e e e e e e e e e	24.44.			
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. (6) / (3)

Col. (2) Ex. A

Col. (3) Ex. A

Col. (4) Ex. A

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Col. (5) Ex. A.

DETAIL OF OPERATING CAPITAL OUTLAY

OKALOOSA

SCHEDULE III

	ACTUAL	APPROVED	ACTUAL	E SALANDERS	INCREASE/(DECREASE)		AMOUNT	
OBJECT CODE	EXPENDITURES 2012-13	BUDGET 2013-14	EXPENDITURES 3/31/14	REQUEST 2014-15	AMOUNT	-4 (o/6	APPROVED 2014-15	
	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	
CAPITAL OUTLAY:							1	
64 MACHINERY & EQUIPMENT				1. 独自43				
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			
68 INTANGIBLE ASSETS	0	0	0	0	0		0	
TOTAL CAPITAL OUTLAY	\$42,174	\$96 ,2 56	\$35,478	\$111,800	\$15,544	16.1%	\$90,800	

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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/(D	ECREASE)	AMOUNT
OBJECT CODE	EXPENDITURES 2012-13	BUDGET 1. 2013-14	EXPENDITURES 3/31/14	REQUEST 2014-15	ÂMOUNT	%	APPROVED 2014-15
(1)	* a (2)	(3) - +		(5)	(6)	(6a)	(7)
NON-OPERATING:				<u> </u>			- 332
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. (6) / (3)

Col. (5) Ex. A

Col. (3) 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/	ORIGINAL BUDGET	DOR BA 12 19/16/14	BA/BT# DATE	BA/BT#	#BA/BI# DATE #	BA/BT# DATE:	BA/BT# *¥&DATE*	BA/BT# DATE	CURRENT :
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
2LFICA:	a water to	ながまれる。	"你是我没有 你"	4.500 (64) (64)	STEEL SECTION	market me	TOTAL OF BUILDING	Committee Committee	eradir - e
2152 FICA - REGULAR	155,863	7							1.55,870
2153 FICA - OTHER	0								0
22 RETIREMENT			TO WAR THE PROPERTY.	计可能力量	对印度中语	等限等 法有	introllender in 1990	第四个人	## 75 G (2 14 14 14 14 14 14 14 14 14 14 14 14 14
2251 RETIREMENT - OFFICIAL	10,269	57							10,326
2252 RETIREMENT - EMPLOYEE	92,203					<u> </u>			92,203
2253 SMS/SES	70,600								70,600
2254 DROP	39,884								39,884
23 LIFE & HEALTH INSURANCE	361,119								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						dia calabase i cioni Alte	S. wisher O.F. Links I withhouseholder in F.		e e ze promoto dello diementos
31 PROFESSIONAL SERVICES	CATAL SALE	A Bushalin	2 3 37.944.042	Carte Can	Market State (SO)	A14 100 270 W		Sand we will	
3151 EDP SERVICES	\$148,003						ļ		\$148,003
3152 APPRAISAL SERVICES	175,000						ļ		175,000
3153 MAPPING SERVICES	0					ļ		<u> </u>	0
3154 LEGAL SERVICES	100,500						<u> </u>	ļ	100,500
3159 OTHER PROFESS. SERVICES	2,560						<u></u>		2,560