

Property Appraisers' Instruction Workbook

2018-19

Budget Planning

Florida Department of Revenue
Property Tax Oversight
May 2018

TABLE OF CONTENTS

FOREWORD.....	1
BUDGET TIMETABLE	2
BUDGET SUBMITTAL CONTACT INFORMATION	3
BUDGET SUBMISSION CHECKLIST	4
GENERAL INSTRUCTIONS	5
INSTRUCTIONS TO COMPLETE SIGNED CERTIFICATION OF BUDGET SUBMITTAL	6
CERTIFICATION OF BUDGET SUBMITTAL	7
EXHIBIT A AND SCHEDULES I-IV	8
INSTRUCTIONS FOR EXHIBIT A.....	9
EXHIBIT A.....	10
INSTRUCTIONS FOR SCHEDULE I.....	11
JUSTIFICATION FOR SCHEDULE I.....	14
SCHEDULE I.....	15
INSTRUCTIONS FOR SCHEDULE IA	16
JUSTIFICATION FOR SCHEDULE IA	17
SCHEDULE IA.....	19
INSTRUCTIONS FOR SCHEDULE II.....	20
JUSTIFICATION FOR SCHEDULE II.....	21
SCHEDULE II.....	22
INSTRUCTIONS FOR SCHEDULE III.....	24
JUSTIFICATION FOR SCHEDULE III.....	25
SCHEDULE III.....	26
INSTRUCTIONS FOR SCHEDULE IIIA	27
SCHEDULE IIIA.....	28
INSTRUCTIONS FOR SCHEDULE IV	29
JUSTIFICATION FOR SCHEDULE IV	30
SCHEDULE IV.....	31
WORKSHEETS AND JUSTIFICATION FORMS.....	32
INSTRUCTIONS FOR JUSTIFICATION SHEET	33
JUSTIFICATION SHEET.....	34
INSTRUCTIONS FOR PERMANENT POSITION JUSTIFICATION.....	35
PERMANENT POSITION JUSTIFICATION.....	36
INSTRUCTIONS FOR DETAIL OF VACANT POSITIONS	37
DETAIL OF VACANT POSITIONS.....	38
INSTRUCTIONS FOR EMPLOYEE CERTIFICATION WORKSHEET.....	39
EMPLOYEE CERTIFICATION WORKSHEET.....	40
INSTRUCTIONS FOR CONTRACT WORKSHEET	41
CONTRACT WORKSHEET	42
INSTRUCTIONS FOR TRAVEL WORKSHEET	43
TRAVEL WORKSHEET	45
INSTRUCTIONS FOR POSTAGE WORKSHEET	46
POSTAGE WORKSHEET	47
INSTRUCTIONS FOR EDUCATION WORKSHEET	48
EDUCATION WORKSHEET	49
INSTRUCTIONS FOR VEHICLE INVENTORY FORM.....	50
VEHICLE INVENTORY FORM	51
INSTRUCTIONS FOR DATA PROCESSING PURCHASE JUSTIFICATION	52
DATA PROCESSING PURCHASE JUSTIFICATION.....	53
INSTRUCTIONS FOR SUMMARY OF REDUCTIONS REQUEST.....	54
SUMMARY OF REDUCTIONS REQUEST.....	55

SUMMARY OF REDUCTIONS REQUEST JUSTIFICATION SHEET 56
BUDGET AMENDMENTS AND TRANSFERS..... 57
BUDGET RELATED FORMS58
BUDGET AMENDMENT/TRANSFER INSTRUCTIONS59
BUDGET AMENDMENT/TRANSFER FORM60
REFERENCES..... 61
FLORIDA STATUTES 62
FLORIDA ADMINISTRATIVE RULES..... 62

FOREWORD

Section 195.087, Florida Statutes, and Chapter 12D-11, Florida Administrative Code, require every property appraiser, regardless of the form of government, to submit a budget for their office's operation to the Department of Revenue. This budget is due by June 1 each year. The Department is responsible for reviewing your budget request and may amend or change the request as necessary so the budget will be neither inadequate nor excessive.

The Property Tax Oversight (PTO) program has developed this budget instruction workbook to assist you in preparing your budget (DR-484). Justification requirements, which will help us better understand your office's operation, needs, and financial requirements, are also included.

BUDGET TIMETABLE

- June 1** Budget is due to the Department of Revenue (DOR) and your board of county commissioners (BCC)
- July 15** Tentative budget approval is due back to property appraiser (PA) with notice to your BCC
- July 15 to August 15** Additional testimony or information from either the PA or the BCC is due to DOR
- August 15** DOR sends final budget approval to the PA with notice to the BCC
- Budget Appeals** - The BCC or the PA may appeal the final approved budget. The BCC or PA must file a notice with the Administration Commission, with a copy to the Department of Revenue, no later than 15 days following the final public hearing to finalize the county's budget and adopt millage rates.
- September 30** Close of fiscal year. Prepare and submit any necessary transfers for the current operating budget to DOR.
- October 1** Budget becomes operational
- November 30** Deadline for submitting end-of-year adjustments

BUDGET SUBMITTAL CONTACT INFORMATION

If you are emailing budgets, please send them ONLY to PTO_Budget@floridarevenue.com.

- If possible, please submit your budget in Excel (.xls) format. PDF (.pdf) is also an acceptable submission format.
- Do not send zipped files.
- You do not need to mail an additional hard copy. The electronic copy is sufficient.

If you are mailing budgets, please send them ONLY to:

Department of Revenue
Property Tax Oversight Program
Budget Office
P.O. Box 3000
Tallahassee, Florida 32315-3000

- Please do not bind or staple your budget packet.

BUDGET ANALYST CONTACT INFORMATION

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PROPERTY APPRAISER'S 2018-19 BUDGET SUBMISSION CHECKLIST

ITEM	COMPLETED	INITIAL REVIEW	<i>DOR Use Only</i>
			COMMENTS
Signed certification of budget submittal			
Summary of Reductions Request form is complete			
Summary of Reductions Request Justification form is complete			
Exhibit A			
Totals match Schedules I-IV			
Schedule I			
Annual rate for 2017-18 does not exceed current rate			
All authorized positions are counted and reflected			
Appropriate salary increase directive included, if applicable			
Detail of Permanent Positions form is complete for new employees			
Detail of Vacant Positions form is complete			
Organizational chart			
Schedule IA			
Certification worksheet attached			
OPS, overtime, and special pay justified			
Documentation for insurance and worker's comp. from county is included			
Schedule II			
Justification sheet is complete (each line item increase/decrease is justified)			
Contract worksheet is complete			
Travel worksheet is complete			
Postage worksheet is complete			
Education worksheet is complete			
Schedule III (and IIIA, if applicable)			
Data Processing Justification form is included			
Vehicle Inventory form is attached			
Replacement schedules are attached, if applicable			
Schedule IV			

GENERAL INSTRUCTIONS

1. Submit one copy of the budget, including all schedules and justification. (**Include all schedules even if certain schedules have no request.**)
2. Submit the budget in the following sequence: signed certification sheet and Exhibit A, followed by Schedules I through IV. Place justification and additional worksheets immediately after Schedule IV. (Do not submit justifications behind the individual schedules.)
3. Include current organizational charts. If a reorganization is in progress or anticipated during the budget year, include proposed organizational charts as well.
4. Use only whole dollar amounts. (**Do not use cents.**)
5. Display percentages in proper percentage form (e.g., 7.65%).
6. Written justification on the justification form must accompany **all** increases. You may include additional documentation in the addendum form.

The instructions for each schedule and instructions for justification include specific guidelines.

INSTRUCTIONS TO COMPLETE SIGNED CERTIFICATION OF BUDGET SUBMITTAL

1. Enter the official's name
2. Enter county name
3. Sign form on signature line
4. Enter the date form is signed

This form replaces the budget submittal letter, which the department used in past budget submittals.

CERTIFICATION OF BUDGET SUBMITTAL

DR-484, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, _____, the Property Appraiser of _____ County, Florida, certify the proposed budget for the period of October 1, 2018, through September 30, 2019, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

Property Appraiser Signature

Date

EXHIBIT A AND SCHEDULES I-IV

INSTRUCTIONS FOR EXHIBIT A

SUMMARY OF THE 2018-19 BUDGET BY APPROPRIATION CATEGORY

If you use the budget request forms in Excel, Exhibit A will automatically populate with the data from Schedules I-IV.

Complete all columns, including the bottom portion for number of positions. Each column must agree with the corresponding schedule in the budget.

1. All appropriation categories have been prepopulated.
2. **ACTUAL EXPENDITURES 2016-17:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2016, and ending September 30, 2017. You must note the expenditure of monies collected in compliance with Chapter 119 that your approved budget did not include, indicating both the category(s) and amount(s) spent.
3. **APPROVED BUDGET 2017-18:** Enter the amounts approved for each category for the 2017-18 fiscal year. This should reflect all approved amendments and transfers.
4. **ACTUAL EXPENDITURES 3/31/2018:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2017 through March 31, 2018).
5. **REQUEST 2018-19:** Enter the amount you are requesting for each category for the fiscal year 2018-19 (October 1, 2018 through September 30, 2019). Each category request must agree with the corresponding Schedules I through IV in the budget.
6. **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2018-19 request over your current approved budget (column 5 minus column 3). Note decreases with a minus sign or enclose them in parentheses.
- 6a. **INCREASE/DECREASE PERCENT:** Enter the increase or decrease in a proper percentage format (column 6 divided by column 3). Note decreases with a minus sign or enclose them in parentheses.
7. **AMOUNT APPROVED 2018-19: Columns 7, 8, AND 8A are reserved for Department of Revenue use only.**
8. **NUMBER OF POSITIONS:** Enter the number of positions authorized for the appropriate fiscal year indicated under each column 3 and 5. You must complete this area. Complete columns 6 and 6a if you are requesting additional positions for 2018-19.

EXHIBIT A

BUDGET REQUEST FOR PROPERTY APPRAISERS SUMMARY OF THE 2018-19 BUDGET BY APPROPRIATION CATEGORY									
COUNTY							EXHIBIT A		
APPROPRIATION CATEGORY	ACTUAL	APPROVED	ACTUAL	REQUEST	(INCREASE/DECREASE)		AMOUNT	(INCREASE/DECREASE)	
	EXPENDITURES	BUDGET	EXPENDITURES		AMOUNT	%	APPROVED	AMOUNT	%
(1)	2016-17	2017-18	3/31/18	2018-19	(6)	(6a)	2018-19	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)						---			
OPERATING EXPENSES (Sch. II)						---			
OPERATING CAPITAL OUTLAY (Sch. III)						---			
NON-OPERATING (Sch. IV)						---			
TOTAL EXPENDITURES						---			
NUMBER OF POSITIONS		1		1					
					COL (5) - (3) COL (6) / (3)				

INSTRUCTIONS FOR SCHEDULE I

DETAIL OF SALARIES

1. **POSITION NUMBER:** Enter the position number for each authorized position using the same number as in your 2017-18 budget. (Numbers should remain unchanged, even if the position is reclassified.)

New positions you are requesting should have a number assigned in consecutive order directly following the highest number assigned to the last current employee.

If you are deleting a position, the number for that position should not be re-used or reassigned. In addition, you must delete the rate for the deleted position at the current rate or at no less than the lowest level rate for an approved position.

Example:

POSITION TO BE DELETED: Specialist I \$34,000

LOWEST APPROVED POSITION RATE: Clerk \$25,000

The amount of annual rate that must be reduced can be \$34,000 OR \$25,000. If you choose \$25,000, you can use the remaining rate (\$9,000) as needed.

2. **POSITION CLASSIFICATION:** Enter the official followed by each authorized position by title in the same order appearing in your current budget. Note all reclassifications showing both the old title and the new title. (The department will not accept grouping of positions by similar classifications.)

Note each position that is less than full-time with an asterisk and show the number of work hours per week in parentheses (e.g., (*25)).

3. **ANNUAL RATE - SEPTEMBER 30, 2018:** Enter the annual salary rate (anticipated monthly salary on September 30, 2018 X 12) for each position as of September 30, 2018. **The total annual rate for September 30, 2018, cannot exceed your current authorized annual rate. Note: You must complete this column for each position.**

- 3a. **POSITION DESIGNATION:** Use this column to designate re-employed retirees, SMS (Senior Management Services), DROP, and vacant positions. These positions should be designated with **R** for re-employed retirees, **S** for SMS, **D** for DROP, and **V** for vacant. Employees with certification pay should be marked with a **C** for certified. In some situations, you might have a position that is SMS vacant, SMS DROP, or re-employed retiree SMS. Mark these positions **SV**, **SD**, and **RS**, respectively. This enables appropriate retirement rate calculations. Except for the official's retirement, and unless otherwise designated, retirement calculations will be based on "regular employee" rates. Request notation for other retirement rates.

REQUESTED INCREASES

Enter the prorated cost to implement the total adjustments (total adjustments ÷ 12 x number of effective months).

OFFICIAL: If you have not received an estimate, enter the current salary in column 6 showing no increase in 4a. The Department of Revenue will make adjustments when we receive final salary figures.

- 4a. **GUIDELINE - STATE OR COUNTY:** If the sum of your adjustments is based on a state, county, or civil service guideline that includes an across-the-board or merit adjustment, enter that total amount in the summary area. It is not necessary to show these by individual position. If the guideline is composed of additional components, enter these amounts in column 4b - Other. **If you request any across-the-board pay raise, a written directive detailing the guideline is required.**

NOTE: Do not calculate guideline increases on unfunded rate or on certification compensation. *Reminder: Do not list certification pay on your Detail of Salaries. Instead, list it under Special Pay (line 15) on Schedule IA.

- 4b. **OTHER:** Individually enter by position in column 4b - Other all adjustments which are in addition to an across-the-board or merit guideline increase. Examples include special merit, longevity, and reclassifications. **You must submit a detailed copy of your county longevity policy or any other policy used to justify an increase.** Thoroughly explain and justify each request. Refer to specific justification instructions on page 14.
5. **FUNDING:** Enter the total amount required to fund the position's salary for the year.
6. **ANNUAL RATE - SEPTEMBER 30, 2019:** Enter the total annual rate of salary which you intend to compensate all positions on September 30, 2019. This is an annual calculation, not prorated.

NEW POSITIONS: New positions should follow the same guidelines for columns 1 and 2. Under column 5, enter individually the amount needed to fund each new position you are requesting. This will be a prorated cost based on the number of months each position will be filled (annual salary ÷ 12 x number of effective months). This amount must agree with the amount of salary funding on each permanent position justification sheet. Column 6 is the annual calculation of the rate, not prorated.

APPROVED INCREASES

7. **7a, 7b, 8, AND 9 are reserved for Department of Revenue use only.**

SUMMARY

Enter only those categories applicable to your budget request. If you are not requesting any new positions, leave that area blank.

COLUMN 1: POSITIONS: Enter the total number of positions as itemized on all Schedule I pages. (This total must agree with the total number of positions you are requesting for 2018-19 as reflected under column 5 on Exhibit A.) The number of current positions plus the official should balance with the total number of authorized positions for your current approved budget unless you are requesting to delete positions.

COLUMNS 3 THROUGH 6: The summary must equal the sum of all Schedule I pages for columns 3 through 6. Fill in the official, current, and new positions. The sum of column 5 for current and new positions will appear as one entry on the line for regular employees on Schedule IA.

Please read carefully the instructions for justification for salaries on page 14. You must follow these instructions in justifying any salary increases.

JUSTIFICATION FOR SCHEDULE I

DETAIL OF SALARIES

You must justify all increases on Schedule I. Decreases should have a brief explanation.

OFFICIAL: Salary is set by section 145.10, Florida Statutes.

CERTIFICATION: If an employee is to obtain certification during the new budget year, indicate the date the employee will take the final course and the prorated salary increase based on the certification date.

CURRENT POSITIONS: Indicate the percentage of county, state, or civil service guideline. Attach written official notification from the county or civil service board.

Requests for adjustments in 4b **must be separately identified and include position number, position title, amount of requested increase, and detailed justification for each.** You must include copies of support documentation, such as salary studies, county pay scales, official adopted personnel policies, written directives, or board minutes.

NEW POSITIONS: Each new position must have an identifying position number and position title. You must present a completed Permanent Position Justification sheet for each and include factual data to substantiate the need for each request. See instructions for the completion of this form on page 35.

RECLASSIFYING A POSITION: If you are reclassifying a position, you do not need to submit the Permanent Position Justification form for the reclassified position. Simply reuse an existing position number, retitle the position on Schedule I, and make changes to rate/funding as necessary.

Lapse is the amount of funding generated when a position is not filled for the entire year. If you have applied a lapse factor to salaries, note this factor on the justification form.

Lapse Example:

VACANT POSITION RATE	\$30,000
POSITION FILLED FOR 6 MONTHS	<u>\$15,000</u>
LAPSE GENERATED	\$15,000

INSTRUCTIONS FOR SCHEDULE IA

DETAIL OF PERSONNEL SERVICES

If you are using the budget request forms in Excel, column 5 and lines 11 and 12 will automatically populate with the data from Schedule I.

1. **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust. Do not add your own object codes.
2. **ACTUAL EXPENDITURES 2016-17:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2016, and ending September 30, 2017. You must note the expenditure of monies collected in compliance with Chapter 119 that your approved budget did not include, indicating the line item(s) and amount(s) spent.
3. **APPROVED BUDGET 2017-18:** Enter the approved amounts for each line item for the 2017-18 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments in this same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 3/31/18:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2017 through March 31, 2018).
5. **REQUEST 2018-19:** Enter the amount you are requesting for fiscal year 2018-19 (October 1, 2018 through September 30, 2019). Requests for the official and regular employees should agree with the amount required for salaries (column 5) in the Summary on Schedule I.
6. **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2018-19 request over your current approved budget (column 5 minus column 3). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases and decreases on the Justification sheet.**
- 6a. **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column 6) in a proper percentage format (column 6 divided by column 3). Note decreases with a minus sign or enclose them in parentheses.
7. **AMOUNT APPROVED 2018-19:** This column is reserved for Department of Revenue use only.

Post each total for columns 2 through 6a to the corresponding columns on Exhibit A. (If you are using Excel, this will automatically populate.)

JUSTIFICATION FOR SCHEDULE IA

DETAIL OF PERSONNEL SERVICES

You must justify all increases. Decreases should have a brief explanation.

Justification instructions for the official (Object Code 11) and regular employees (Object Code 12), which include current employees and additional permanent employees, are on page 14 of this workbook. **You must justify temporary employment, overtime, and special pay requests in their entirety without exception.**

TEMPORARY EMPLOYMENT: Indicate the number of employees, number of work hours, hourly rate of pay for each, and functions performed.

NOTE: Do not apply retirement contributions unless you provide documentation to substantiate the need.

OVERTIME: Indicate the number of employees, number of work hours, hourly rate of pay for each, and functions performed. Do not include exempt positions for which compensatory time is provided in lieu of paid overtime.

SPECIAL PAY: Include special compensation under Special Pay and never in the salary base. This would include compensation for unused leave, payment for known retirements, any annual one-time lump sum payment policy the county adopted, and certification designation compensation for regular employees. **However, you should include certification pay for the official in Object Code 11 and never in special pay.** You must fully explain and justify all requests, detailed by type of compensation, position, and amount.

FICA Regular: Include only the official and regular authorized positions. **Please provide a copy of your FICA calculations.**

Other: Include temporary employees and enter only if the calculation for temporary employees cannot be absorbed.

NOTE: Make sure to check the FICA salary cap on the Social Security Administration's website: <https://www.ssa.gov/planners/maxtax.html>.

RETIREMENT: Use individual factors for the official, employee, SMS/SES, and DROP positions as noted. Calculations for each are based on the position designations listed on Schedule I, column 3a. Please provide your retirement calculations for us to verify the rates you used.

NOTE: If you have questions about retirement rates, please refer to the Florida Department of Management Services, Division of Retirement's website at http://www.dms.myflorida.com/workforce_operations/retirement/employers/contribution_rates.

LIFE AND HEALTH INSURANCE: Attach the county directive or letter from the vendor.

The insurance documents are required for us to properly gauge your budgetary needs. Please provide your life and health insurance calculations breakdown. The total amount requested on your calculation spreadsheet should equal the total amount requested on Schedule IA (line item 23). Budget contingent insurance increases on Schedule IV (special contingency).

WORKER'S COMPENSATION: Attach the county directive or provide computations to substantiate the request.

UNEMPLOYMENT COMPENSATION: Include the number of persons drawing from this fund, rate of payment, and number of payments included in the request.

SCHEDULE IA

DETAIL OF PERSONNEL SERVICES							SCHEDULE IA
OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT APPROVED
	2016-17	2017-18	3/31/18	2018-19	AMOUNT	%	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL						----	
12 EMPLOYEES (REGULAR)						----	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY						----	
21 FICA							
2152 REGULAR						----	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL						----	
2252 EMPLOYEE						----	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE						----	
24 WORKER'S COMPENSATION						----	
25 UNEMPLOYMENT COMP.						----	
TOTAL PERSONNEL SERVICES						----	

Post this total to Post this total to Post this total to Post this total to Col. (5) - (3) Col. (6) / (3)
 Col.(2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A

INSTRUCTIONS FOR SCHEDULE II

DETAIL OF OPERATING EXPENSES

1. **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust. Do not add your own object codes.
2. **ACTUAL EXPENDITURES 2016-17:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2016, and ending September 30, 2017. You must note the expenditure of monies collected in compliance with Chapter 119 that your approved budget did not include, indicating the line item(s) and amount(s) spent.
3. **APPROVED BUDGET 2017-18:** Enter the approved amounts for each line item for the 2017-18 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments in this same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 3/31/2018:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2017 through March 31, 2018).
5. **REQUEST 2018-19:** Enter the amount you are requesting for the fiscal year 2018-19 (October 1, 2018 through September 30, 2019).
6. **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2018-19 request over your current approved budget (column 5 minus column 3). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases/decreases on the Justification sheet.**
- 6a. **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column 6) in a proper percentage format (column 6 divided by column 3). Note decreases with a minus sign or enclose them in parentheses.
7. **AMOUNT APPROVED 2018-19:** This column is reserved for Department of Revenue use only.

Post each total on page 2 for columns 2 through 6a to the corresponding columns on Exhibit A. (If you are using Excel, this will automatically populate.)

JUSTIFICATION FOR SCHEDULE II

DETAIL OF OPERATING EXPENSES

You must justify all increases. Decreases should have a brief explanation.

You must complete the contract worksheet to support the total amounts requested, even if the corresponding line items reflect no increases or reductions. Instructions are on page 41. **This worksheet is not optional.**

You must complete the travel worksheet to support the total amount requested, even if this line item reflects no increase or reduction. **This worksheet is not optional.** Instructions are on pages 43-45.

You must complete the postage worksheet to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on page 46. **This worksheet is not optional.**

You must complete the education worksheet to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on page 48. **This worksheet is not optional.**

Include county directives, cost statements, and estimates or projections when available.

Please provide estimates for other services, including appraisal, mapping, legal and accounting, and auditing.

SCHEDULE II

DETAIL OF OPERATING EXPENSES							SCHEDULE II
OBJECT CODE	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE)		AMOUNT APPROVED 2018-19
	(1)	(2)	(4)	(5)	AMOUNT (6)	% (6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.						----	
3152 APPRAISAL						----	
3153 MAPPING						----	
3154 LEGAL						----	
3159 OTHER						----	
32 ACCOUNTING & AUDITING						----	
33 COURT REPORTER						----	
34 OTHER CONTRACTUAL						----	
40 TRAVEL						----	
41 COMMUNICATIONS						----	
42 TRANSPORTATION							
4251 POSTAGE						----	
4252 FREIGHT						----	
43 UTILITIES						----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT						----	
4452 VEHICLES						----	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY						----	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE)		AMOUNT APPROVED 2018-19
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT						----	
4652 VEHICLES						----	
4653 OFFICE SPACE						----	
4654 E.D.P.						----	
47 PRINTING & BINDING						----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS						----	
4952 AERIAL PHOTOS						----	
4959 OTHER						----	
51 OFFICE SUPPLIES						----	
52 OPERATING SUPPLIES						----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS						----	
5452 SUBSCRIPTIONS						----	
5453 EDUCATION						----	
5454 DUES/MEMBERSHIPS						----	
TOTAL OPERATING EXPENSES						----	

Post this total to Post this total to Post this total to Post this total to Col. (5) - (3) Col. (6) / (3)
 Col. (2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A

INSTRUCTIONS FOR SCHEDULE III

DETAIL OF OPERATING CAPITAL OUTLAY

1. **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust. Do not add your own object codes.
2. **ACTUAL EXPENDITURES 2016-17:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2016, and ending September 30, 2017. You must note the expenditure of monies collected in compliance with Chapter 119 that your approved budget did not include, indicating the line item(s) and amount(s) spent.
3. **APPROVED BUDGET 2017-18:** Enter the approved amounts for each line item for the 2017-18 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments in this same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 3/31/2018:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2017 through March 31, 2018).
5. **REQUEST 2018-19:** Enter the amount you are requesting for fiscal year 2018-19 (October 1, 2018 through September 30, 2019).
6. **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2018-19 request over your current approved budget (column 5 minus column 3). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases and decreases on the Justification sheet.**
- 6a. **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column 6) in a proper percentage format (column 6 divided by column 3). Note decreases with a minus sign or enclose them in parentheses.
7. **AMOUNT APPROVED 2018-19:** This column is reserved for Department of Revenue use only.
Post each total for columns 2 through 6a to the corresponding columns on Exhibit A.
(If you are using Excel, this will automatically populate.)

JUSTIFICATION FOR SCHEDULE III

DETAIL OF OPERATING CAPITAL OUTLAY

Operating Capital Outlay (OCO): OCO is the equipment, fixtures, or other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$1,000 or more and the normal expected life of which is one year or more. This includes hardback books that are circulated to students or the general public, the value or cost of which is \$25 or more, and hardback books, the value or cost of which is \$250 or more. **If your county has a guideline that differs from the state guideline, please list the OCO threshold on your Justification sheet.**

OCO is typically a nonrecurring expenditure category that excludes long-term investments involving installment purchases. You do not need to re-justify existing installment purchases reflected in your 2017-18 approved budget unless they have expanded in length or financial commitment. You must justify all new installment purchases and include the item(s), total contract cost, month/year of acquisition, length of contract, and amount of funding necessary for 2018-19.

DATA PROCESSING EQUIPMENT: A Data Processing Purchase Justification form must accompany all requests for data processing equipment. See instructions on page 52.

Submit a comprehensive plan for any requested new system or any updates to existing systems. This includes systems you co-own with another office in your county. The plan should include initial equipment, year of acquisition, and a proposed schedule by year of enhancements, which will be reflected in future budgets.

OFFICE FURNITURE, EQUIPMENT, AND VEHICLES: Replacement schedules do not automatically justify the need for replacement. Include the age and condition of items you will replace. For replacement of vehicles, please complete the Vehicle Inventory form (sample form on page 50) and indicate which, if any, vehicles you will replace.

INTANGIBLE ASSETS: Under GASB Statement 51 and the updated Uniform Accounting System Manual, this object code is for intangible assets, such as capitalized software.

NOTE: You must identify approved items from your 2017-18 budget that you did not purchase and are requesting again. You must explain how you used the previously budgeted funds.

SCHEDULE III

DETAIL OF OPERATING CAPITAL OUTLAY							
							SCHEDULE III
OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT APPROVED
	2016-17	2017-18	3/31/18	2018-19	AMOUNT	%	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS							
68 INTANGIBLE ASSETS						----	
TOTAL CAPITAL OUTLAY						----	

Post this total to Post this total to Post this total to Post this total to Col. (5) - (3) Col. (6) / (3)
 Col. (2) Ex. A Col. (3) Ex. A Col. (4) Ex. A Col. (5) Ex. A.

INSTRUCTIONS FOR SCHEDULE IIIA

DETAIL OF EQUIPMENT REQUESTED

INSTALLMENT PURCHASES: Enter each item of equipment, total contract cost, month and year of purchase, length of contract, and amount necessary for payments for the 2017-18 budget year. Total the request and enter in the appropriate area.

OTHER CAPITAL ITEMS: Detail requested purchases by item, unit price, quantity, if new or replacement, and total. Include requested book purchases. The state guideline for OCO is \$1,000 for equipment and fixtures and \$250 for hardback books or \$25 for hardback books circulated to the general public.

The sum of installment purchases and other capital items must equal the total capital outlay request in column 5.

SCHEDULE IIIA

OPERATING CAPITAL OUTLAY (CONT.) DETAIL OF EQUIPMENT REQUESTED					SCHEDULE III A
INSTALLMENT PURCHASES					
ITEM	TOTAL CONTRACT COST	MONTH AND YEAR PURCHASED	LENGTH OF CONTRACT	REQUEST 2018-19	
OTHER CAPITAL ITEMS					
ITEM	UNIT PRICE	QUANTITY	REPLACE	NEW	REQUEST 2018-19

INSTRUCTIONS FOR SCHEDULE IV

DETAIL OF NON-OPERATING

1. **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust. Do not add your own object codes.
2. **ACTUAL EXPENDITURES 2016-17:** Do not use this section. Contingency funds must be moved into the operating portion of your budget to be spent.
3. **APPROVED BUDGET 2017-18:** Enter the approved amounts for each line item for the 2017-18 fiscal year. This should include all approved amendments and transfers.
4. **ACTUAL EXPENDITURES 3/31/2018:** Do not use this section.
5. **REQUEST 2018-19:** Enter the amount you are requesting for fiscal year 2018-19 (October 1, 2018 through September 30, 2019).
6. **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2018-19 request over your current approved budget (column 5 minus column 3). Note decreases with a minus sign or enclose them in parentheses.
- 6a. **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column 6) in a proper percentage format (column 6 divided by column 3). Note decreases with a minus sign or enclose them in parentheses.
7. **AMOUNT APPROVED 2018-19:** This column is reserved for Department of Revenue use only.

You must justify all increases on the Justification sheet.

Post each total for columns 3 through 6a to the corresponding columns on Exhibit A.
(If you are using Excel, this will automatically populate.)

JUSTIFICATION FOR SCHEDULE IV

DETAIL OF NON-OPERATING

This area serves two main purposes. One is for unknown or unexpected emergencies. The other is to reserve funds for specific purposes that are probable yet unresolved. The latter will be earmarked for specific needs, and you should not use them for any unrelated purpose. A budget transfer is required to move line items from this schedule to your operating budget to spend.

Enter only specific line items applicable to your budget request.

EDP CONTRACT RESERVE: Enter the amount of pending contract for data processing services.

OTHER CONTRACT RESERVE: Enter the amount of other non-data processing service contracts that are not finalized at the time of your submission. This would include contracted services, such as appraisal and mapping.

SPECIAL CONTINGENCY: This section is reserved for special anticipated yet unresolved demands other than contracts and regular emergency reserves. This could include court costs and pending legal fees, undecided retirement, and pay increases (plus benefits) the county has yet to adopt.

EMERGENCY CONTINGENCY: You must justify normal non-specific contingency fund increases over the prior year's allocation.

You must separately identify and explain entries in any of these areas on the Justification sheet.

SCHEDULE IV

DETAIL OF NON-OPERATING							
							SCHEDULE IV
OBJECT CODE	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE)		AMOUNT APPROVED 2018-19
	(1)	(2)	(3)	(4)	(5)	AMOUNT (6)	% (6a)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE						-----	
92 OTHER CONTRACT RESERVE						-----	
93 SPECIAL CONTINGENCY						-----	
94 EMERGENCY CONTINGENCY						-----	
TOTAL NON-OPERATING						-----	

Post this total to
Col. (3) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3) Col. (6) / (3)

WORKSHEETS AND JUSTIFICATION FORMS

INSTRUCTIONS FOR JUSTIFICATION SHEET

The primary tools for budget analysis are historical expenditures and justification. Sufficient justification is necessary to ensure a fair analysis that will further ensure adequate spending authority.

Use this form to justify all increases and decreases.

OBJECT CODE NUMBER: Enter the object code for the specific line item.

OBJECT CODE NAME: Enter the name of the specific line item.

SCHEDULE: Enter the schedule on which this particular line item appears in the budget.

AMOUNT: Enter the amount of increase or decrease for each line item in column 6 of Schedules IA through IV and column 4 of Schedule I.

JUSTIFICATION: All explanations for increases must be specific.

Refer to separate justification instructions for each schedule. Include all pertinent data to substantiate the request.

General statements, such as increases in workload or parcel count, do not automatically justify an increase. It is imperative to define the demand and specifically correlate the impact with the requested increase.

GRAND TOTAL: The form automatically totals the sum of all increases/decreases on each justification page if you are using Excel.

This total should reflect total increase/decrease amounts for 2018-19 requests on Exhibit A, column 6.

JUSTIFICATION SHEET

JUSTIFICATION SHEET FY 2018-2019				
OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
GRAND TOTAL				

INSTRUCTIONS FOR PERMANENT POSITION JUSTIFICATION

You must complete and submit this form as justification for additional permanent positions. **If you are not requesting any new positions, please submit the form marked “NONE.”** Grouping of positions is permissible if they are of the same classification and have the same workload.

POSITION DATA: Enter the position number or numbers on Schedule I. Also enter the position title on Schedule I, state annualized salary rate, current year funding, and if the position is full-time or part-time. Indicate the primary functions to be performed. You do not need to attach or list all functions in the position description.

LOCATION: Provide the department and/or section in the specific office (main or satellite) where this position will be.

WORKLOAD: Complete the entire section detailing current workload, estimated new workload, current employee, and overtime demand associated with the affected workload.

NEED: A descriptive narrative of the need should include all supportive information to document the demand.

A need must clearly exist that current staffing cannot absorb or other solutions cannot resolve.

PERMANENT POSITION JUSTIFICATION

PERMANENT POSITION JUSTIFICATION FY 2018-2019	
POSITION DATA:	POSITION NO.(S) _____ POSITION TITLE _____ <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME ANNUAL RATE _____ SALARY FUNDING _____ Primary functions to be performed: _____ _____
LOCATION:	Position to be assigned to: _____ Main or Satellite Office: _____ Department or Section: _____
WORKLOAD:	Current direct workload in this unit: _____ _____ _____ _____ _____ # of positions currently performing this function: Full-Time _____ Mon. Hrs. _____ Part-Time _____ Mon. Hrs. _____ Temporary _____ Mon. Hrs. _____ # of Months: _____ Direct Overtime _____ Mon. Hrs. _____ Current direct workload per position: _____ _____ Estimated increased workload: _____ _____
NEED:	Describe the need for the position. This explanation should include, but not be limited to, why alternatives such as reorganization or shifting of responsibilities within your current framework, additional temporary employment or contract services cannot be considered as viable solutions. _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ TOTAL CURRENT VACANCIES _____



INSTRUCTIONS FOR DETAIL OF VACANT POSITIONS

Complete this form to reflect all vacant positions in your office. List each position separately, indicating position number, position classification, annual salary as of September 30, 2018, and the number of days the position has been vacant as of June 1, 2018 (the date the budget request is due to DOR).

If your office currently has no vacant positions, please include a note on the form indicating “No Vacant Positions.”

INSTRUCTIONS FOR EMPLOYEE CERTIFICATION WORKSHEET

Complete this worksheet and include it in your budget request.

CURRENT DESIGNATIONS: List all current employees who have earned certification designations. Include each position number and position title as on Schedule I, employee name, certification date, and the amount of annual compensation.

NEW DESIGNATIONS: List each employee who you anticipate will complete the course requirements and receive certification designation during the new budget year. Include each position number and position title as on Schedule I, employee name, anticipated certification date, and the amount of prorated compensation.

Do not include the total compensation for certification in the annual rate on which pay increases are calculated. Include it only under Special Pay on Schedule IA.

Do not include the official's certification pay under Special Pay; the official's salary on Schedule I must include certification pay.

If you have no certified employees, please submit the form marked "None."

INSTRUCTIONS FOR CONTRACT WORKSHEET

Complete and submit this form to justify requested amounts for contracts. List each contract separately. Group similar line items (e.g., enter all contracts for 3151 before moving on to 3152). Also, **list contracted line items in numerical order.**

Enter the following information in the designated column for each contract your office entered:

Object Code: Enter the object code where the contract will be budgeted.

Vendor Name: Enter the contract provider's name.

Purpose of Contract: Give a brief description of the contract's purpose and the services it will provide.

Annual Amount: Enter the requested amount of the contract in the budget.

The amount(s) on the contract worksheet must agree with the amount(s) on Schedule II, column 5 for the corresponding object codes.

If the totals do not match, please explain the differences on the contract worksheet (see sample on next page).

Sample (see next page):

Schedule II, line item 4654: EDP Repair and Maintenance total budget request is for \$45,000. This sample county only has contracts with No-Name Vendor 5 and No-Name Vendor 6 totaling \$42,000, but they justified the \$3,000 difference in the line item requested and their contracted items. It is necessary to justify all requests as detailed as possible.

Remember, copies of contracts are no longer required.

INSTRUCTIONS FOR TRAVEL WORKSHEET

This form is required to justify the total request for travel.

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES: Include only reimbursable travel expenses incurred from the normal performance of both appraisal and administrative duties in the county.

FIELD TRAVEL: This section includes only those travel expenses incurred in the physical performance of property appraisal.

NUMBER OF FIELD EMPLOYEES: Indicate the number of employees whose function is to perform field appraisals and who receive reimbursement for travel based on mileage they accrue.

MILEAGE REIMBURSEMENT RATE: Indicate the reimbursement rate for mileage.

TOTAL MILES PER EMPLOYEE: Indicate the total accrued mileage per employee on an annual basis (average amount is permissible if mileages differ).

TOTAL FIELD TRAVEL: If you are using Excel, the form will total automatically.

EMPLOYEES REIMBURSED AT FLAT RATE: Indicate the number of employees whose function is to perform field appraisals and who receive reimbursement for travel based on a set amount.

FLAT RATE AMOUNT PER EMPLOYEE: Indicate the reimbursement amount per employee for mileage (average amount is permissible if amounts differ).

TOTAL FLAT RATE REIMBURSEMENT: If you are using Excel, the form will total automatically.

ADMINISTRATIVE TRAVEL: This section includes all reimbursed travel expenses the official and his or her staff incurred in performing the office's administrative functions. Include any reimbursed travel between branch offices or any other official business conducted in the county.

NUMBER OF ADMINISTRATIVE EMPLOYEES: Indicate the number of employees whose function is to perform field appraisals and who receive reimbursement for travel based on accrued mileage.

MILEAGE REIMBURSEMENT RATE: Indicate the reimbursement rate for mileage.

TOTAL MILES PER EMPLOYEE: Indicate the total accrued mileage per employee on an annual basis (average amount is permissible if mileages differ).

EMPLOYEES REIMBURSED AT FLAT RATE: Indicate the number of employees whose function is to perform field appraisals and who receive reimbursement for travel based on a set amount.

FLAT RATE AMOUNT PER EMPLOYEE: Indicate the reimbursement amount per employee for mileage (average amount is permissible if amounts differ).

SCHOOL, CONFERENCE, OR OTHER TRAVEL: This section includes any incurred travel expenses for school, conference, legislative, and general travel outside of your county.

SCHOOL: List schools that employees will attend by sponsoring organization, number of employees traveling, number of days each employee will be traveling, total transportation cost per event (total amount of mileage, airfare, rental car, etc., for all employees attending the school), daily amount of room cost (room charge plus room taxes) per employee, and daily amount of per diem (or meal allowance) per employee.

Note: Five days of travel equals four nights at a hotel.

CONFERENCE: List conferences that employees will attend by association or organization, number of employees traveling, number of days each employee will be traveling, total transportation cost per event (total amount of mileage, airfare, rental car, etc., for all employees attending the event), daily amount of room cost (room charge plus room taxes) per employee, and daily amount of per diem (or meal allowance) per employee. **Note:** Five days of travel equals four nights at a hotel.

OTHER: Indicate type of travel and destination, number of employees traveling, number of days each employee will be traveling, total transportation cost per event (total amount of mileage, airfare, rental car, etc., for all employees attending the event), daily amount of room cost (room charge plus room taxes) per employee, and daily amount of per diem (or meal allowance) per employee. **Note:** Five days of travel equals four nights at a hotel.

TOTAL TRAVEL REQUEST: If you are using Excel, the form totals the estimates for each section to determine your total travel request. This total must equal the total travel request on Schedule II, column 5. If the totals do not match, please explain the differences on the justification sheet.

Enclose a copy of your travel reimbursement rates for mileage and per diem if your rates differ from state guidelines.

State guidelines: mileage .445/mile; per diem \$80/day; meal allowance \$36/day

TRAVEL WORKSHEET

TRAVEL WORKSHEET FY 2018-2019							
LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES							
FIELD TRAVEL:							
Number of Field Employees	Mileage Reimbursement Rate	Total miles per employee	Total Field Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flat Rate Reimb.	
ADMINISTRATIVE TRAVEL:							
Number of Administrative Employees	Mileage Reimbursement Rate	Total miles per employee	Total Administrative Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flat Rate Reimb.	
TOTAL LOCAL TRAVEL							
SCHOOL, CONFERENCE OR OTHER TRAVEL							
SCHOOLS:							
Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							
CONFERENCES:							
Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							
OTHER:							
Type of Travel	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL	
TOTAL							
TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL							
TOTAL TRAVEL REQUEST							

INSTRUCTIONS FOR POSTAGE WORKSHEET

This form is required to justify the total request for postage.

1. **MASS MAILINGS:** Select only those mailings applicable to your office. For mass mailings not listed, specify each additional mailing under "Other."
2. **NUMBER OF ITEMS:** Enter the estimated number of items for each selected mailing.
3. **POSTAGE RATE:** Enter the postage rate charged for each mailing. Use discount postage rates for pre-sort, bulk rates, etc., where applicable.
4. **TOTAL:** Enter the total amount of each selected mailing (column 2 multiplied by column 3). This will automatically populate in Excel.
5. **GENERAL CORRESPONDENCE:** Include all correspondence other than mass mailings. Space is available to identify various correspondence and postage rates, such as certified mail.
6. **GRAND TOTAL:** The total postage for both mass mailings and general correspondence should equal your total postage request on Schedule II, column 5. If the totals do not match, please explain the differences on the justification sheet.

POSTAGE WORKSHEET

POSTAGE WORKSHEET FY 2018-2019			
Type of Mail	Number of Items	Postage Rate	Total
MASS MAILINGS:			
Notices of Proposed Property Taxes*			
Personal Property Tax Returns			
Agricultural Class of Lands			
Final Notices			
Receipts			
EXEMPTIONS:			
Renewal Applications for Homestead and Related Tax Exemptions			
Final Notices			
Receipts			
OTHER: (Specify Type)			
TOTAL MAILINGS			
GENERAL CORRESPONDENCE			
TOTAL GENERAL CORRESPONDENCE			
TOTAL POSTAGE REQUEST			
<p>Explain the method you intend to use for the annual application for exemption(s) and the receipt(s) for the fiscal year 2018-19 (e.g., automatic homestead renewal - mailing of receipt, etc.).</p>			
<p>*NOTE: If the mass mailing calculation includes the mailing of the Notices of Proposed Property Taxes (TRIM notice), include a letter from your board of county commissioners (BCC). This letter is necessary because this mailing should be at the BCC's expense under section 200.069, Florida Statutes. If the county will directly reimburse you for the postage expense for TRIM notices, do not include it in the total postage request.</p>			

INSTRUCTIONS FOR EDUCATION WORKSHEET

This form is required to justify the total request for education.

List in the appropriate category each educational or training program you and your employees plan to attend during the 2018-19 budget period.

Include only tuition or fee-based instructional programs. You will not need to list each course if several share the same sponsor and tuition.

SPONSORING ORGANIZATION: The sponsor's initials (e.g., IAAO) or type of class (CPM, Cont. Ed., etc.) will be sufficient in most cases. For workshops sponsored by a state agency, please indicate the name or type of workshop.

CITY: Indicate the city (and state if outside Florida) in which the school, workshop, conference, or seminar will take place.

TUITION: Indicate the tuition or fee. If you anticipate changes and are using an estimate, type "est." beside the fee.

TEXTS AND MATERIALS: Include anticipated purchases of texts and materials that are course related and not included in the basic tuition or fee.

NUMBER ATTENDING: Indicate the number of persons planning to attend each program.

TOTAL: Include tuition plus related texts and materials multiplied by the number of persons attending.

NOTE: Be sure to include any amount related to conferences if this is normally included as an educational expense item.

List and specify any other educational/instructional expense you have included in your education line item request but have not included in the above categories.

This request must agree with the education request amount on Schedule II, column 5. If the totals do not match, please explain the differences on the Justification sheet.

EDUCATION WORKSHEET

EDUCATION WORKSHEET FY 2018-2019					
SCHOOLS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
WORKSHOPS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
CONFERENCES AND SEMINARS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
OTHER EDUCATIONAL EXPENSES (SPECIFY)					TOTAL
TOTAL EDUCATION EXPENSES					

INSTRUCTIONS FOR VEHICLE INVENTORY FORM

Complete and submit this form with any request for vehicles. List each vehicle separately. Enter the following information in the designated column for each vehicle your office owns or leases:

Vehicle Make: Enter the vehicle's manufacturer (e.g., Chevrolet, Honda).

Vehicle Model: Enter the vehicle's year and name (e.g., 2007 Impala).

Year Purchased or Leased: Enter the fiscal year you acquired the vehicle and indicate whether you leased or purchased it.

Mileage: Enter the current odometer reading.

Assigned Work Unit: Enter the work unit to which the vehicle is assigned (e.g., Appraisal, Administration).

If your office does not have any vehicles, please submit the form marked "None."

INSTRUCTIONS FOR DATA PROCESSING PURCHASE JUSTIFICATION

Complete and submit this form when requesting new or replacement equipment. Identify each item separately. A system composed of numerous components should have an itemized list attached.

STATEMENT OF NEED: Explain the existing deficiencies, the unfulfilled need, and precisely how this solution will alleviate the problem(s). **You must prove that a need exists** and that the purchase is necessary to resolve a defective or deficient condition.

ADDITIONAL COMMENTS OR PERTINENT INFORMATION: Provide any additional information or comments to explain the necessity fully.

If you are not requesting any new or replacement computer systems, please submit the form marked "None."

INSTRUCTIONS FOR SUMMARY OF REDUCTIONS REQUEST

Use this form to summarize your current approved budget and your requested budget, along with specific requests from the county for budget reductions.

The Approved Budget 2017-18 column will automatically populate with the data in Schedules I-IV if you are using Excel.

The Budget Request 2018-19 column will automatically populate with the data in Schedules I-IV if you are using Excel.

In the Reductions Requested by the County columns list the amounts of any reductions that your county has requested. If they have requested specific reductions by category, itemize the reductions. If they have requested a flat amount/percentage reduction, enter that amount under the total expenditures line.

The Reductions Reflected in Request columns will automatically populate with the data in Schedules I-IV if you are using Excel.

Use the Summary of Reductions Request Justification sheet to clarify any discrepancy in the reductions the county requested and the reductions in the budget request.

If the county has requested no reductions, please enter a note on this form indicating “No Reductions Requested.”

SUMMARY OF REDUCTIONS REQUEST

SUMMARY OF REDUCTIONS REQUEST

PROPERTY APPRAISER

APPROPRIATION CATEGORY	APPROVED BUDGET	BUDGET REQUEST	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
	2017-18	2018-19	AMOUNT	%	AMOUNT	%
PERSONNEL SERVICES (Sch. 1-1A)						---
OPERATING EXPENSES (Sch. II)						---
OPERATING CAPITAL OUTLAY (Sch. III)						---
NON-OPERATING (Sch. IV)						---
TOTAL EXPENDITURES						---
NUMBER OF POSITIONS	1	1				

** Please use the Reductions Justification tab to clarify any deviation in the reductions requested by the county and the reductions reflected in the budget request.*

BUDGET AMENDMENTS AND TRANSFERS

BUDGET RELATED FORMS

Budget Amendments and Transfers - The deadline for submitting budget amendments and transfers is 60 days after the end of the fiscal year.

NOTE: Request and have approval for any budget increases before expending funds.

BUDGET AMENDMENTS

Include any action that affects an increase or decrease in:

- (1) Number of authorized positions.
- (2) Annual rate.
- (3) Total approved budget.

You must submit all requests for amendments to DOR on a DR-404PA form signed by the official. When you submit your request, also provide a copy of the amendment to your board of county commissioners.

BUDGET TRANSFERS

Include any actions between:

- (1) Appropriation categories.
- (2) Object codes within the same category.

You must submit all requests for transfers between different appropriation categories (1) to DOR on the DR-404PA form, which the official must sign.

Although actions between object codes within the same category (2) do not require approval through the Department of Revenue, we ask that you notify the department through the DR-404PA form. This ensures the department's and the official's budget records are aligned.

NOTE: Email all budget-related correspondences, including amendments or transfers, to your budget analyst or mail them to the address below.

Department of Revenue
Property Tax Oversight Program
Budget Office
P.O. Box 3000
Tallahassee, Florida 32315-3000

PROPERTY APPRAISER BUDGET AMENDMENT/TRANSFER INSTRUCTIONS

You must justify all transfers and amendments in narrative form.

A. BUDGET AMENDMENTS

Budget amendments are line item changes that either increase or decrease (a) the total budget, (b) the number of positions, or (c) the annual rate. Send one copy to the Department of Revenue and one copy to your board of county commissioners (BCC). The department will furnish approved copies to the official and the BCC. Notifying the BCC is necessary because the original appropriations changed and thereby come under the provisions of section 195.087(1)(b), F.S.

B. BUDGET TRANSFERS

Transfers between different appropriation categories must have approval from the Department of Revenue. Transfers between object codes in the same appropriation category do not require departmental approval. Please use whole dollar amounts.

C. FORM

Enter the county, name of the official, fiscal year for request, budget transfer or amendment number, and the date of your request.

1. **CATEGORY/LINE ITEM DESCRIPTION:** Enter the individual category and line item description for each affected line item. **(Please do not enter line items that will have no adjustment(s).)** You may use abbreviations as long as it is clear which line item you want to adjust.
2. **LINE ITEM CODE:** Enter the appropriate line item code matching the line item description for each adjustment.
3. **JUSTIFICATION:** Enter thorough justification for the requested adjustments. You may attach support documentation or supplemental sheets with justification.
4. **REQUEST**
 - (a) If an adjustment to the number of positions or annual rate is a part of your request, please enter the number of positions and the annual rate of your request.
 - (b) Enter the amount of the increase or decrease (+ or -) for each affected line item.
 - (c) Enter the total of your request. If you are using Excel, this will automatically populate.

The official must sign the form.

5. **APPROVAL:** This area is reserved for the Department of Revenue's use only.

REFERENCES

**PROPERTY APPRAISER REFERENCES
FLORIDA STATUTES AND FLORIDA ADMINISTRATIVE RULES**

FLORIDA STATUTES

Official's Salary	<u>145.10</u>
Commissions of Property Appraisers and Tax Collectors	<u>192.091</u>
Training.....	<u>195.002</u>
Aerials.....	<u>195.022</u>
Forms	<u>195.022</u>
Budgets.....	<u>195.087</u>
1/12 Expenditure.....	<u>195.087(5)</u>
Post Budgets on Website No Later Than 30 Days After Adoption	<u>195.087(6)</u>
Bonuses.....	<u>215.425</u>
Return of Funds at End of the Year.....	<u>218.36</u>

FLORIDA ADMINISTRATIVE RULES

Submission of Budgets	<u>12D-11.001</u>
Approval of Budgets.....	<u>12D-11.005</u>
Budget Amendments and Budget Transfers.....	<u>12D-11.007</u>
Distribution of Excess Funds.....	<u>12D-11.009</u>