

Tax Collectors'
Instruction Workbook for
2024-25 Budget Requests



Florida Department of Revenue
Property Tax Oversight
March 2024

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Foreword

Section [195.087](#), Florida Statutes (F.S.), and Chapter [12D-11.001](#), Florida Administrative Code (F.A.C.), require certain tax collectors to submit a budget for their office's operation to the Department of Revenue (Department). This budget is due by August 1 of each year. When the Department receives the tax collector's budget request, it performs a comprehensive analysis and review. The Department is responsible for reviewing the budget request and may amend or change the request as necessary so the budget will be neither inadequate nor excessive.

The Florida Legislature gave the Department this authority as part of its general oversight of county tax collector offices. The Department's Property Tax Oversight (PTO) program administers this oversight, and its mission is to ensure a fair, equitable, and uniform property tax system in the state of Florida. Tax collectors collect property taxes which fund local governments and school districts. PTO ensures adequate resources are provided for tax collectors to carry out their statutory duties and perform services for Florida agencies including the Department of Highway Safety and Motor Vehicles, the Department of Health, the Department of Fish and Wildlife, the Department of Agriculture and Consumer Services, the Department of Revenue, and others.

Tax collectors who submit their budget requests to the Department operate and fund their budgets based on the fees and commissions they receive for processing transactions on behalf of the State, local governments, and taxing authorities.

Importantly, this budget process also separates power in local governments so the taxing authorities which set the millage rates do not have financial or budgetary influence over tax collectors who collect the taxes levied locally.

The Property Tax Oversight (PTO) program developed this workbook to assist offices in preparing and submitting the *Budget Request for Tax Collectors* (Form DR-584), incorporated by reference in Rule [12D-16.002](#), F.A.C., required supplemental justification forms, and budget documentation. The purpose of these instructions is to assist each tax collector in submitting a budget request for the amount of funds and positions the elected official believes necessary to perform his or her statutory duties and responsibilities.

These instructions provide only the minimal information necessary for budget review. They are not meant to preclude an office from submitting additional information and/or documentation to support its request.

Budget Timetable

Section [195.087](#), F.S.

| | |
|--------------------------|---|
| August 1 | The budget is due to the Department and the board of county commissioners (BOCC). |
| September 15 | The tentative budget approval is due back to the tax collector (TC) with notice to the BOCC. |
| September 15 - 30 | Additional information from either the TC or the BOCC is due to the Department. |
| September 30 | The Department sends the final budget approval to the TC with notice to the BOCC. The fiscal year closes. This is the deadline for submitting budget amendments. |
| October 1 | The budget becomes operational. |
| November 30 | This is the deadline to submit budget transfers for end-of-year adjustments. |

Budget Submittal Information

It is important to send budgets to the correct addresses and formatted as follows:

- Send a copy of the budget submission via email to PTO_Budget@floridarevenue.com.
 - Submit the DR-584 form in Excel (.xls) format.
 - Submit additional documents in Excel (.xls) format or as a PDF (.pdf).
 - The Department's email file size limit is 20MB. Offices can send multiple emails or, upon request, the Department will set up a ShareFile link for offices to transmit submissions exceeding 20MB.
- Mail copies are no longer necessary.
- The budget submission is due August 1 of each year. If the due date falls on a weekend, submit the files on the next business day.

Budget Analyst Contact Information

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Tax Collector's 2024-25 Budget Submission Checklist

| ITEM | COMPLETED | COMMENTS |
|---|-----------|----------|
| Certification of budget submittal is signed | | |
| <i>Summary of Reductions Request</i> form is complete | | |
| <i>Summary of Reductions Request Justification</i> form is complete | | |
| <i>Justification Sheet</i> is complete (each line-item increase/decrease is listed & justified) | | |
| Organizational chart is included | | |
| Exhibit A | | |
| Totals match <i>Schedules I-III</i> | | |
| Schedule I | | |
| Annual rate for 2023-24 does not exceed current approved rate | | |
| All authorized positions are counted and reflected | | |
| Copy of written directive for county pay increases is included | | |
| <i>Detail of Permanent Positions</i> form is complete for new positions | | |
| <i>Detail of Vacant Positions</i> form is complete | | |
| <i>FTE by Activity</i> form is complete | | |
| Schedule IA | | |
| <i>Certification Worksheet</i> is complete & matches Schedule I designations | | |
| Breakdowns are included for OPS, overtime, and special pay | | |
| Documentation for insurance, worker's comp., and unemployment comp. is included | | |
| Schedule II | | |
| <i>Contract Worksheet</i> is complete | | |
| <i>Travel Worksheet</i> is complete | | |
| <i>Postage Worksheet</i> is complete | | |
| <i>Education Worksheet</i> is complete | | |
| Schedule III & IIIA | | |
| <i>Data Processing Purchase Justification</i> form is included | | |
| <i>Vehicle Inventory</i> form is included | | |
| Replacement schedules are attached, if applicable | | |
| Exhibit B | | |
| County funding of projected deficit letter is included, if applicable | | |

General Instructions

- (1) Submit one electronic copy of the budget as well as all supporting schedules, worksheets, and justifications. Include all forms even if they are blank.
- (2) Include a copy of the office's current organization chart. If new positions are requested or a reorganization is in progress, include a proposed organization chart as well.
- (3) Use only whole dollar amounts (do not use cents).
- (4) Write percentages with two decimal places (e.g., 7.65%).
- (5) Show a decrease by enclosing it in parentheses.
- (6) Do not add or remove the listed appropriation categories or object codes.
- (7) Written narrative on the *Justification Sheet* must accompany all object code increases and decreases. You may include additional documentation to justify the requests. Provide calculation methodologies when possible.
- (8) Narratives should be written in a high-level manner with short and distinct paragraphs. Offices must clearly articulate the need for funding and how it is related to its required statutory duties, responsibilities, taxpayer services, and/or interlocal agreements.
- (9) Justification narratives must be complete, accurate, and appropriate for public reading. Acronyms must be spelled out and identified at least once in the budget submission.
- (10) Information technology requests must provide a justification narrative on the *Data Processing Worksheet* that explains how the item or system will improve a service or performance of the office's statutory duties and responsibilities.
- (11) When planning and preparing the budget, offices must examine their current approved budget, prior year expenditures, current year expenditure projections, and identify critical business needs. Each office should plan their budget with zero-based budgeting principals in mind and review the budget to determine if there are appropriate budget realignments, feasible reductions, or new needs that are necessary to request.

Budget Request for Tax Collectors (Form DR-584)

| | |
|---|-----------------------|
| DR-584, R. 12/14 Rule 12D-16.002, F.A.C. Provisional | |
| BUDGET REQUEST FOR TAX COLLECTORS | |
| <p>I, _____, the Tax Collector of _____ County, Florida, certify the proposed budget for the period of October 1, 2024, through September 30, 2025, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).</p> | |
| <p>_____ Tax Collector Signature</p> | <p>_____ Date</p> |

**Instructions to Complete *Budget Request for Tax Collectors*
(Form DR-584)**

- (1) Enter official's name.
- (2) Enter county name.
- (3) Official signs form on signature line (electronic or scanned physical signature).
- (4) Enter the date the form is signed.

Exhibit A, Schedules I-III, and Exhibit B

EXHIBIT A

| BUDGET REQUEST FOR TAX COLLECTORS SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY | | | | | | | | | |
|--|--|--|--|----------------------------|---|-------------|--|----------------------------|-------------|
| COUNTY | | | | | | | EXHIBIT A | | |
| APPROPRIATION CATEGORY | ACTUAL EXPENDITURES 2022-23 | APPROVED BUDGET 2023-24 | ACTUAL EXPENDITURES 6/30/24 | REQUEST 2024-25 | (INCREASE/DECREASE) | | AMOUNT APPROVED 2024-25 | (INCREASE/DECREASE) | |
| | | | | | AMOUNT | % | | AMOUNT | % |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) | (8) | (8a) |
| PERSONNEL SERVICES (Sch. 1-1A) | | | | | | ----- | | | |
| OPERATING EXPENSES (Sch. II) | | | | | | ----- | | | |
| OPERATING CAPITAL OUTLAY (Sch. III) | | | | | | ----- | | | |
| TOTAL EXPENDITURES | | | | | | ----- | | | |
| | | | | | | | | | |
| NUMBER OF POSITIONS | | 1 | | 1 | | | | | |
| | | | | | <small>COL (5) - (3) COL (6) / (3)</small> | | | | |

Instructions for *Exhibit A*

Summary of the 2024-25 Budget by Appropriation Category

If you use the budget request forms that the Department provides in Excel, *Exhibit A* will automatically populate with the data from *Schedules I-III*.

Complete columns (2)-(6a), including the bottom portion for the number of positions. Each column must agree with the corresponding schedule in the budget. Columns (7)-(8a) are for Department use only.

- (1) **APPROPRIATION CATEGORY:** All appropriation categories have been prepopulated. Tax collector budgets are segmented into three major appropriation categories: Personnel Services, Operating Expenses, and Operating Capital Outlay.
- (2) **ACTUAL EXPENDITURES 2022-23:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2022 and ending September 30, 2023. You must note the expenditure of monies collected in compliance with [chapter 119, F.S.](#), that your approved budget did not include, indicating both the category(s) and amount(s) spent.
- (3) **APPROVED BUDGET 2023-24:** Enter the amounts approved for each category for the 2022-23 fiscal year. This should reflect all approved amendments and transfers.
- (4) **ACTUAL EXPENDITURES 6/30/24:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2023 through June 30, 2024).
- (5) **REQUEST 2024-25:** Enter the amount you are requesting for each category for the fiscal year 2024-25 (October 1, 2024 through September 30, 2025). Each category request must agree with the corresponding *Schedules I* through *III* in the budget.
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2024-25 request over your current approved budget (column (5) minus column (3)).
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease in a percentage format (column (6) divided by column (3)).

NUMBER OF POSITIONS: Enter the number of full-time equivalent positions authorized for the appropriate fiscal year indicated under columns (3) and (5). You must complete this area. Complete columns (6) and (6a) if you are requesting additional positions for 2024-25.

Instructions for *Schedule I*

Detail of Salaries

Complete columns (1)-(6). Columns (7a)-(9) are for Department use only.

- (1) **POSITION NUMBER:** Enter the position number for each authorized position using the same number for each as in your 2023-24 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.

- (2) **POSITION CLASSIFICATION:** Enter the official followed by each authorized position by title in the same order as they appear on your current approved budget. Note all reclassifications, showing the old title and the new title.

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

- (3) **ANNUAL RATE – 9/30/24:** Enter the annual salary rate for each authorized position as of September 30, 2024 (fiscal year 2023-24).

Annual salary rate is monetary compensation authorized to be paid an authorized position on an annualized basis, excluding benefits, associated with the position.

The total annual rate for September 30, 2024, cannot exceed the fiscal year 2023-24 authorized amount.

If the total annual salary rate for September 30, 2024 is lower than your current approved amount, then list the difference in a row under the last current position as "Unused Rate." This adjustment should make the total annual rate agree with your current approved salary rate in your fiscal year 2023-24 budget.

Note: Unused rate can be accumulated during the fiscal year due to employee turnover, reclassifications, position changes, etc.

For any position deletions, remove the rate at the current annual salary or at no less than the lowest level salary within your pay plan.

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 the \$25,000, you can use the remaining rate (\$9,000) as needed.

- (3a) **POSITION DESIGNATION:** Use this column to designate re-employed retirees (**R**), Senior Management Services (**S**), Deferred Retirement Option Program (**D**), and vacant positions (**V**), employee certification pay (**C**), and position overlaps (**O**).

In some situations, you might have a position that is Senior Management Services (SMS) vacant, SMS DROP, or re-employed retiree SMS. Mark these positions **SV**, **SD**, and **RS**, respectively. Utilize the Florida Retirement System's designations for others not listed above.

Requested Increases (Columns 4a & 4b)

You must justify all increases for *Schedule I* and briefly explain all decreases.

OFFICIAL: Section [145.11](#), F.S., establishes the official's salary. Enter the current authorized salary in column (6) showing no increase in column (4a). The Department of Revenue will adjust the official's salary after the final salary figures from the Office of Economic and Demographic Research are published. If the official becomes certified, request the increase in column (4b) Other.

- (4a) **GUIDELINE:** If the adjustments are based on a state or county guideline that includes an across-the-board pay increase, 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 a county across-the-board increase, a written directive from the county government detailing the guideline is required.

Note: Do not calculate guideline increases 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 all other adjustments unrelated to across-the-board pay increases. Examples include special merit, reclassifications, additional duties, pay studies, etc. You must submit a detailed justification for each increase requested. Include copies of support documentation, such as salary studies, county pay scales, official adopted personnel policies, written directives, or board minutes.
- (5) **FUNDING:** Enter the total amount required to fund the position's salary rate for the year. Funding will carry over into the *Schedule IA* line items 11 and 12.
- (6) **ANNUAL RATE - 9/30/25:** Enter the total annual salary rate that you intend to compensate all positions for fiscal year 2024-25. This is an annual calculation, not prorated.

Lapse is the amount of additional funding generated when a position is not filled for the entire fiscal year. A salary lapse is a budgetary technique to purposefully reduce salary funding for expected staff turnover and vacancies such that only the necessary salary funding is requested for normal office staffing. If your office has applied a lapse factor to salaries, note this factor on the justification form for object code 12 employees regular.

A lapse factor must be included if an office's average annual vacancy rates have caused significant salary funding reversions over three or more years.

| | | |
|---|--|-----------------|
| Individual Position Lapse Example: | | |
| VACANT POSITION RATE | | \$30,000 |
| POSITION FILLED FOR 6 MONTHS | | <u>\$15,000</u> |
| LAPSE GENERATED | | \$15,000 |
| Workforce Lapse Example: | | |
| TOTAL FUNDING REQUEST | | \$500,000 |
| LAPSE TARGET (2%) | | <u>\$10,000</u> |
| ADJUSTED FUNDING REQUEST | | \$490,000 |

New Positions

Complete columns (1)-(2) and (5)-(6). New positions should follow the same guidelines for columns (1) and (2) and requests must be justified on the *Permanent Position Justification* form. Include factual workload data to substantiate the need for each new position request.

Under column (5), enter individually the amount needed to fund each new position you are requesting. This may 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* form. Column (6) must list the annual salary rate (not prorated).

Position Reclassifications

If you are reclassifying a position, reuse the existing position number, show the old title and the new title on Schedule I, and request changes to rate in column (4b) Other. Reclassifications requiring additional annual salary rate and funding must be justified.

Position Overlaps

A position overlap is utilized for training purposes to request funding to hire a position early when an incumbent is departing in the future. When requesting a position overlap, no additional full-time equivalent position nor annual salary rate is required. Instead, request the funding necessary for the additional hire for the proposed overlap period in column 5 in addition to the normal funding required for the incumbent (e.g., a 6-month overlap for a \$60,000 annual rate

position would require \$90,000 in funding for both the incumbent and the new hire). Provide a justification for any requested overlap on the *Justification Sheet*.

Pay Studies

Salary studies should at a minimum:

- Analyze the office's salaries against comparable salaries from employment competitors, such as local government offices, adjacent county PA or TC offices, etc.
- Identify minimum, average (or median), and maximum salaries by class title based on substantially similar job duties and/or skill and knowledge requirements
- Clearly identify compression issues within job ladders
- Identify reasonable adjustments for cost-of-living differentials, health insurance, certification pay, retirement, and other benefits
- Analyze vacancy and turnover rates demonstrating a critical need to address salaries
- Include exit interview information (if available)
- Identify workload issues and performance metrics impacted by hiring and retention challenges
- Include a narrative describing the methodology proposed to rectify the identified issues
- Include a copy of the office's current and proposed pay plans by class title if addressing multiple classes
- Reflect each individual position's increase on the Schedule I Detail of Salaries in column 4B Other
- Describe how each class title's pay adjustment is determined as well as any additional pay components such as years of service, mapping to a different class title, compression factors, or other adjustments.

The resulting pay implementation plan described by the office must not exceed the overall pay study results.

Summary

Enter all column totals (1, 3, and 4-6) in the summary at the bottom of the form.

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 full-time equivalent positions you are requesting for 2024-25 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) and (4) through (6): The summary area must equal the sum of all *Schedule I* pages for columns (3) and (4) through (6).

Schedule IA

| DETAIL OF PERSONNEL SERVICES | | | | | | | SCHEDULE IA |
|---------------------------------|--------------------------------|----------------------------|--------------------------------|--------------------|---------------------|------|----------------------------|
| OBJECT CODE | ACTUAL EXPENDITURES 2022-23 | APPROVED BUDGET 2023-24 | ACTUAL EXPENDITURES 6/30/24 | REQUEST 2024-25 | INCREASE/(DECREASE) | | AMOUNT APPROVED 2024-25 |
| | | | | | AMOUNT | % | |
| (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 IA*

Detail of Personnel Services

Complete columns (2)-(6a). Columns (7a)-(9) are for Department use only. If you are using the budget request forms in Excel, column (5), 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 or add your own object codes.
- (2) **ACTUAL EXPENDITURES 2022-23:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2022 and ending September 30, 2023. You must note the expenditure of monies collected in compliance with ch. 119, F.S., that your approved budget did not include, indicating the line item(s) and amount(s) spent.
- (3) **APPROVED BUDGET 2023-24:** Enter the approved amounts for each line item for the 2023-24 fiscal year. This should include all approved amendments/transfers and reflect any line-item adjustments in the same category not requiring the Department's approval.
- (4) **ACTUAL EXPENDITURES 6/30/24:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2023 through June 30, 2024).
- (5) **REQUEST 2024-25:** Enter the amount you are requesting for Fiscal Year 2024-25 (October 1, 2024 through September 30, 2025). Requests for the official and regular employees should agree with the amount required for funding (column (5)) in the summary on *Schedule I*.
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2024-25 request over your current approved budget (column (5) minus column (3)). **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a percentage format (column (6) divided by column (3)).

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

Justification for *Schedule IA*

Detail of Personnel Services

You must justify all increases and briefly explain all decreases.

Note: Justification instructions for the official (object code 11) and regular employees (object code 12), which includes current employees and additional permanent employees, are on pages 12 - 14 of this workbook.

CODE 13 EMPLOYEES (TEMPORARY): Indicate number of temporary or part-time employees, number of work hours, hourly rate of pay for each, and functions performed.

When requesting employees temporary funding, offices must determine if the position will be eligible for health insurance coverage per the county policy guidelines as well as required Florida Retirement System (FRS) contributions per the Division of Retirement's guidelines.

CODE 14 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.

CODE 15 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, longevity pay, certification designation compensation for regular employees, hiring or retention bonuses, and any other lump sum compensation. 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.

Hiring and retention bonuses are typically offered by employers to attract new talent or retain existing employees in highly competitive job markets. Justifications for issuing such bonuses can vary depending on the individual county's specific circumstances and objectives but should include at a minimum:

- An analysis of the office's vacancy, turnover, and/or hire rates by position classification over the past three to five years
- A narrative describing the office's specific circumstances and the problem that the office seeks to rectify with the proposed bonus
- A cost savings analysis on providing the bonus against cost for the office to continuously recruit and train new employees due to turnover or overtime costs
- A copy of the proposed bonus policy language

CODE 21 FEDERAL INSURANCE CONTRIBUTIONS ACT (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>.

CODE 22 RETIREMENT: Use individual employer contribution rates for the official, employee, SMS/SES, and DROP positions published by the Florida Retirement System. Calculations for each are based on the position designations listed on *Schedule I*, column (3a). Please provide your retirement calculations for the Department 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.

CODE 23 LIFE AND HEALTH INSURANCE: Attach the county directive, rate information from the provider, or a calculations breakdown. The total amount requested on your calculation spreadsheet should equal the total amount requested on *Schedule IA* (line item 23).

CODE 24 WORKER'S COMPENSATION: Attach the county directive or provide computations to substantiate the request.

CODE 25 UNEMPLOYMENT COMPENSATION: Include the number of persons drawing from this fund, rate of payment, and number of payments included in the request. Personal identifying information should not be included.

Schedule II

| DETAIL OF OPERATING EXPENSES | | | | | | | SCHEDULE II |
|---------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|---------------------|-------|-------------------------------|
| OBJECT CODE | ACTUAL EXPENDITURES 2022-23 | APPROVED BUDGET 2023-24 | ACTUAL EXPENDITURES 6/30/24 | REQUEST 2024-25 | INCREASE/(DECREASE) | | AMOUNT APPROVED 2024-25 |
| | | | | | AMOUNT | % | |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| OPERATING EXPENSES: | | | | | | | |
| 31 PROFESSIONAL SERVICES | | | | | | | |
| 3151 E.D.P. | | | | | | ----- | |
| 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 (CONT.)

SCHEDULE II

| OBJECT CODE | ACTUAL | APPROVED | ACTUAL | REQUEST | INCREASE/(DECREASE) | | AMOUNT APPROVED |
|------------------------------------|--------------|----------|--------------|---------|---------------------|---------|-----------------|
| | EXPENDITURES | BUDGET | EXPENDITURES | | AMOUNT | % | |
| 2022-23 | 2023-24 | 6/30/24 | 2024-25 | (6) | (6a) | 2024-25 | |
| (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 | | | | | | ----- | |
| 48 PROMOTIONAL | | | | | | ----- | |
| 49 OTHER CURRENT CHARGES | | | | | | | |
| 4951 LEGAL ADVERTISEMENTS | | | | | | ----- | |
| 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 II*

Detail of Operating Expenses

Complete columns (2)-(6a). Column (7) is for Department use only.

- (1) **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust or add your own object codes.
- (2) **ACTUAL EXPENDITURES 2022-23:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2022 and ending September 30, 2023. You must note the expenditure of monies collected in compliance with ch. 119, F.S., that your approved budget did not include, indicating the line item(s) and amount(s) spent.
- (3) **APPROVED BUDGET 2023-24:** Enter the approved amount for each line item for the 2023-24 fiscal year. This should include all approved amendments/transfers and reflect any line-item adjustments in this same category not requiring the Department's approval.
- (4) **ACTUAL EXPENDITURES 6/30/24:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2023 through June 30, 2024).
- (5) **REQUEST 2024-25:** Enter the amount you are requesting for the fiscal year 2024-25 (October 1, 2024 through September 30, 2025).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2024-25 request over your current approved budget (column (5) minus column (3)). **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a percentage format (column (6) divided by column (3)).

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

Justification for *Schedule II*

Detail of Operating Expenses

All increases and decreases must be justified. The following worksheets must be included even if there is no request.

CONTRACT WORKSHEET: 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 44.

Specify on the contract worksheet if there are additional non-contract items included in the total line-item requests. Verify that all line-item totals listed on the *Contract Worksheet* match the line-item requests on *Schedule II*.

For any new contracts or increased scopes of work for existing contracts proposed, provide a narrative on the *Justification Sheet* detailing what service is being proposed, length of the contract, how it meets the office's business needs and relates to the office's fulfillment of its statutory duties & responsibilities, the alternative solutions considered, and the methodology used to estimate the total cost.

TRAVEL WORKSHEET: Complete the *Travel Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on pages 46-47.

POSTAGE WORKSHEET: Complete the *Postage Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on pages 49.

EDUCATION WORKSHEET: Complete the *Education Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on pages 51.

PROFESSIONAL SERVICES: Please provide estimates for other services, including legal, accounting, and auditing.

Schedule III

| DETAIL OF OPERATING CAPITAL OUTLAY | | | | | | | |
|-------------------------------------|--------------|----------|--------------|---------|---------------------|---------|--------------|
| | | | | | | | SCHEDULE III |
| OBJECT CODE | ACTUAL | APPROVED | ACTUAL | REQUEST | INCREASE/(DECREASE) | | AMOUNT |
| | EXPENDITURES | BUDGET | EXPENDITURES | REQUEST | AMOUNT | % | APPROVED |
| 2022-23 | 2023-24 | 6/30/24 | 2024-25 | (6) | (6a) | 2024-25 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| CAPITAL OUTLAY: | | | | | | | |
| 61 LAND | | | | | | ---- | |
| 62 BUILDINGS | | | | | | ---- | |
| 64 MACHINERY & EQUIPMENT | | | | | | | |
| 6451 E.D.P. | | | | | | ---- | |
| 6452 OFFICE FURNITURE | | | | | | ---- | |
| 6453 OFFICE EQUIPMENT | | | | | | ---- | |
| 6454 VEHICLES | | | | | | ---- | |
| 66 BOOKS | | | | | | ---- | |
| 68 INTANGIBLE ASSETS (SOFTWARE) | | | | | | ---- | |
| 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 III*

Detail of Operating Capital Outlay

Complete columns (2)-(6a). Column (7) is for Department use only.

- (1) **OBJECT CODE:** All appropriate line items have been prepopulated. Do not adjust or add your own object codes.
- (2) **ACTUAL EXPENDITURES 2022-23:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2022 and ending September 30, 2023. You must note the expenditure of monies collected in compliance with ch. 119, F.S., that your approved budget did not include, indicating the line item(s) and amount(s) spent.
- (3) **APPROVED BUDGET 2023-24:** Enter the amounts approved for each line item for the 2023-24 fiscal year. This should include all approved amendments/transfers and reflect any line-item adjustments in this same category not requiring the Department's approval.
- (4) **ACTUAL EXPENDITURES to 6/30/24:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2023 through June 30, 2024).
- (5) **REQUEST 2024-25:** Enter the amount you are requesting for the fiscal year 2024-25 (October 1, 2024 through September 30, 2025).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2024-25 request over your current approved budget (column (5) minus column (3)). **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a percentage format (column (6) divided by column (3)).

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

Justification for *Schedule III*

Detail of Operating Capital Outlay

Operating Capital Outlay (OCO): OCO funds “equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature...” ([s. 216.011\(1\)\(bb\), F.S.](#)), the value or cost of which is \$5,000 or more and the normal expected life of which is one year or more.

According to the *Reference Guide for State Expenditures* from the Department of Financial Services, this includes hardcover books that are circulated to students or the general public with a value or cost of \$25 or more and hardcover books with a value or cost of \$250 or more.

If your county has an OCO guideline that differs from the state guideline, please list the OCO threshold on your *Schedule IIIA*.

OCO is typically a nonrecurring expenditure category that excludes long-term investments involving installment purchases. Justify all purchases and include the item(s), total contract cost, month/year of acquisition, length of contract, and amount of funding necessary for 2024-25 on *Schedule IIIA*. You do not need to re-justify existing installment purchases reflected in your 2022-23 approved budget unless they have expanded in length or financial commitment.

CODES 61-62 LAND AND BUILDINGS: Section [197.332\(2\)](#), F.S., authorizes tax collectors to purchase buildings and land. Include a copy of the resolution for new branch offices authorizing the tax collector to provide county services at the location.

For any proposed new construction, land purchase, or renovation project, include a narrative describing the project and cost estimate quotation. Detail the work to be performed by the county or contractors, what services are or will be impacted, what problem with the existing building is being rectified, the anticipated schedule of work, any future fiscal year costs, and anticipated benefit to taxpayer services.

CODE 6451 ELECTRONIC DATA PROCESSING EQUIPMENT (EDP): A *Data Processing Purchase Justification* form must accompany all new requests for data processing equipment. See instructions on page 55.

Submit a comprehensive plan for any requested new system or 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, justification of need, and a proposed schedule by year of enhancements that will be reflected in future budgets.

CODES 6452-6454 OFFICE FURNITURE, EQUIPMENT, AND VEHICLES: Replacement schedules do not automatically justify the need for replacement. Include age, condition, and deficiencies of items you will replace. For replacement of vehicles, complete the *Vehicle Inventory* form (page 52) and indicate which, if any, vehicles you will replace.

CODE 68 INTANGIBLE ASSETS: Under Governmental Accounting Standards Board (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 in your 2023-24 budget that you did not purchase and are requesting again. You must explain how you used the previously budgeted funds or why the funds were not expended.

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 2024-25 | |
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| OTHER CAPITAL ITEMS | | | | | |
| ITEM | UNIT PRICE | QUANTITY | REPLACE | NEW | REQUEST 2024-25 |
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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 to make payments for the 2024-25 budget year. Total the request and enter in the appropriate area on *Schedule III*.

OTHER CAPITAL ITEMS: Detail requested purchases by item, unit price, quantity, if replacement or new, and total. Include requested book purchases. The state guideline for OCO is \$5,000 for equipment and fixtures, \$250 for hardcover books and \$25 for hardcover books circulated to students.

The sum of installment purchases and other capital items must equal the total capital outlay request in *Schedule III*, column (5).



Instructions for *Exhibit B*

Statement of Commissions and Expenditures

The purpose of this exhibit is to summarize and display your office's commissions, fees, and their ability to support the office's expenditures. Complete columns (2)-(4).

- (1) **DESCRIPTION:** The state and county have been prepopulated. Enter the individual districts and list each additional source of revenue in the appropriate area. If you need additional space, use a supplemental sheet showing the same information for all columns.
- (2) **ACTUAL 10/01/22 - 09/30/23:** Enter the total actual commissions, total expenditures, and balance for the fiscal year 2022-23.
- (3) **ACTUAL 10/01/23 - 06/30/24:** Enter the actual commissions from each source for the first nine months of the current budget year (October 1, 2023 through June 30, 2024).
- (3a) **ESTIMATED 07/01/24 - 09/30/24:** Enter the estimated commissions from each source for the last three months of the current budget year (July 1, 2024 through September 30, 2024).
- (3b) **TOTAL 2023-24:** Enter individually by source the amount of actual commissions for the first nine months (column (3)) plus the estimated commissions for the last three months (column (3a)).

After determining the total amount of commissions from all sources in columns (3), (3a), and (3b), subtract the total projected operating expenditures from each column and enter the balance.

- (4) **ESTIMATED 2024-25:** Enter the estimated revenues by individual source for the 2024-25 budget period. Subtract the total operating budget request and enter the balance.

Important: If your 2024-25 total budget request exceeds your anticipated collections, you must include a statement from the presiding officer of your board of county commissioners stating the county is aware of this deficiency and will provide funding under s. [145.141](#), F.S.

Do not include the official's salary guarantee as a line item on your total commissions.

Worksheets and Justification Forms

Justification Sheet

| JUSTIFICATION SHEET FY 2024-2025 | | | | |
|-------------------------------------|------|----------|-------------------------------------|---------------|
| OBJECT CODE | | SCHEDULE | AMOUNT OF INCREASE (DECREASE) | JUSTIFICATION |
| NUMBER | NAME | | | |
| | | | | |
| GRAND TOTAL | | | | |

Instructions for Justification Sheet

Use this form to justify all line-item increases and decreases from *Schedules IA-III*.

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 OF INCREASE (DECREASE): Enter the amount of increase or decrease for each line item in column (6) of *Schedules IA through III* and column (4) of *Schedule I*.

JUSTIFICATION: Include a detailed breakdown, business need, and justification for all line-item increases and briefly explain all decreases. If a single solution or issue impacts multiple object codes, you may list all impacted line-items progressively with a merged justification.

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

General statements, such as increases in workload or parcel count, do not automatically justify an increase. Describe the business need, provide factual data (such as metrics or workload), cite statutorily required work the cost is associated with, and correlate the impact to taxpayers if the need is or is not addressed. You may submit additional documentation to detail increases listed on the *Justification Sheet*.

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 2024-25 requests on *Exhibit A*, column (6).

Instructions for *Permanent Position Justification*

Complete and submit this form as justification for additional permanent position requests. 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, annual salary, and have the same workload.

POSITION DATA: Enter the position number(s) from *Schedule I*. Also enter the position title from *Schedule I*, state annualized salary rate, current year funding, and indicate if the position is full-time or part-time. List the primary functions to be performed.

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

WORKLOAD: Complete the entire section detailing current workload demand, estimated workload increases, current employee(s) assigned, and overtime demand associated with the workload.

NEED: A description of the need should include factual data and information to support the request.

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

TOTAL CURRENT VACANCIES: Provide the total amount of vacant positions in your office.

Instructions for *Detail of Vacant Positions*

Complete this form to reflect all vacant positions in your office. List each position separately.

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

POSITION NUMBER: Enter the position number of each vacant position from *Schedule I*.

POSITION CLASSIFICATION: Enter the position title of each vacant position from *Schedule I*.

ANNUAL RATE 9/30/24: Enter the annual salary rate of each vacant position as of September 30, 2024.

NUMBER OF DAYS VACANT: Enter the number of days each position has been vacant as of August 1, 2024 (the date the budget request is due to the Department). Briefly describe plans for positions that have been vacant for 365 days or more. For any positions that are being held vacant, apply a salary lapse or determine if the position can be eliminated.

Instructions for *Employee Certification Worksheet*

Complete this worksheet and include it in your budget request. If you have no certified employees, please submit the form marked "None."

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

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

TOTAL CURRENT AND NEW DESIGNATIONS: Enter the total amount of compensation for current and new designations. If you are using Excel, the form will total automatically. 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*.

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 3154). 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 example below).

Example:

Schedule II, object code 4654: Repair and Maintenance, E.D.P. total budget request is for \$45,000. This sample county has contracts only with No-Name Vendor 4 and No-Name Vendor 5, totaling \$42,000, but they justified the \$3,000 difference in the Object Code and the Purpose of Contract columns.

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

Travel Worksheet

| TRAVEL WORKSHEET FY 2024-2025 | | | | | | | |
|---|----------------------------|----------------------------|-------------------------------------|-------------------------------------|-------------------------------|-----------------------------|-------|
| 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 |
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| | | | | | | | |
| 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 |
| | | | | | | | |
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| | | | | | | | |
| 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 *Travel Worksheet*

The Department requires the *Travel Worksheet* to justify the total request for travel.

Offices may use their local county's travel reimbursement rates for mileage and per diem, the state guidelines under [s. 112.061, F.S.](#), or the federal government's [guidelines](#). Enclose a copy of your county's travel reimbursement policy rates for mileage and per diem if your county's rates differ from state guidelines.

State guidelines: mileage .445/mile; per diem \$80/day; meal allowance \$36/day (\$6 for breakfast, \$11 for lunch, and \$19 for dinner)

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

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

NUMBER OF FIELD EMPLOYEES: Indicate the number of employees whose function is to perform tax collection work 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: List the total annual field travel based on the number of employees, total miles, and reimbursement rate. 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 tax collection work 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: List the total annual flat reimbursement for field travel based on the number of employees and flat rate amount. 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 administrative work 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).

TOTAL ADMINISTRATIVE TRAVEL: List the total annual administrative travel based on the number of employees, total miles, and reimbursement rate. 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 administrative work 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: List the total annual flat reimbursement for administrative travel based on the number of employees and flat rate amount. If you are using Excel, the form will total automatically.

TOTAL LOCAL TRAVEL: List the combined grand total of total field travel, total flat field travel, total administrative travel, and total flat administrative travel. If you are using Excel, the form will total automatically.

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

SCHOOLS: List schools that employees will attend by sponsoring organization, location, 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.

CONFERENCES: List conferences that employees will attend by name, location, 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.

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 SCHOOL, CONFERENCE OR OTHER TRAVEL: Sum the totals for all travel listed for Schools, Conferences, and Other. If you are using Excel, the form will total automatically.

TOTAL TRAVEL REQUEST: Sum the Total Local Travel and Total School, Conference or Other Travel. This total must equal the travel request on *Schedule II*, column (5). If the totals do

not match, please explain the differences on the *Justification Sheet* (pp. 35-36). If you are using Excel, the form totals the estimates for each section to determine your total travel request.

Instructions for *Postage Worksheet*

The Department requires the *Postage Worksheet* to justify the total request for postage.

Note and exclude any reimbursements from the total request.

TYPE OF MAIL: List the mass and exemption mailings your office performs annually. For mailings not listed, specify each additional mailing under "Other."

NUMBER OF ITEMS: Enter the estimated number of items for each listed mailing.

POSTAGE RATE: Enter the postage rate charges for each mailing. Use discount postage rates for pre-sort, bulk rates, etc., where applicable.

TOTAL: Enter the total amount of each listed mailing (Number of Items multiplied by Postage Rate). This will automatically populate in Excel.

GENERAL CORRESPONDENCE: List any general correspondence your office performs annually and identify the number of items, postage rate, and total.

TOTAL POSTAGE REQUEST: Sum the Total Mailings and Total General Correspondence in the Total Postage Request. The total must equal your postage request on *Schedule II*, column (5). If the totals do not match, please explain the differences on the *Justification Sheet* (pp. 35-36).

Education Worksheet

| EDUCATION WORKSHEET FY 2024-2025 | | | | | |
|---|------|---------|-------|------------------|--------------|
| 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 *Education Worksheet*

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

In the appropriate category, list each educational or training program you and your employees plan to attend during the 2024-25 budget period.

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

SPONSOR: The sponsor's initials (e.g., DOR, FTCA) or type of class (TCC, CFC, CFCA, and CPM) 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 or identify as virtual if the course is online. If unknown, list as "TBD" (to be determined).

TUITION: Indicate the tuition or fee.

TEXTS: 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 people planning to attend each program.

TOTAL: Enter the tuition plus related texts and materials multiplied by the number of people attending.

Note: Include any registration fees related to conferences.

OTHER EDUCATIONAL EXPENSES (SPECIFY): List and specify any other educational/instructional expense you have included in your education object code request but have not included in the above categories.

TOTAL EDUCATION EXPENSES: Sum the totals for Schools, Workshops, Conferences and Seminars, and Other Educational Expenses. If you are using Excel, the form will total automatically. The total 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* (pp. 35-36).

Instructions for *Vehicle Inventory Form*

Complete and submit this form listing the current vehicle inventory for your office. Indicate on the form which vehicle is being replaced and list the justification for replacement on the *Justification Sheet*.

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

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., Ford, Honda).

VEHICLE MODEL: Enter the vehicle’s year and name (e.g., 2017 Civic).

YEAR LEASED OR PURCHASED: Enter the fiscal year you acquired the vehicle and indicate whether you leased or purchased it (e.g. “2018 – L” or “2018 – P”).

MILEAGE: Enter the current odometer reading.

ASSIGNED WORK UNIT: Enter the work unit to which the vehicle is assigned (e.g., Tax Collection, Administration).

Instructions for *Data Processing Purchase Justification*

Complete and submit this form when requesting new or replacement information technology resources and when making major modifications to information technology resources.

Information technology resources include equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form.

This form is **not required** for requests related to replacement of desktop/laptops, maintenance agreements, renewing existing software licensing agreements, or renewing IT subscriptions. It is required if a service or software renewal includes a major change to the service level agreement or product.

Identify each item or system separately. A system may be comprised of numerous components and can be combined into a single narrative.

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

STATEMENT OF NEED: Explain the resource need, the objective, and benefits. Explain how the solution will improve the performance of statutorily required work and/or service delivery. Describe the existing item or system deficiencies (e.g., age, condition, response time) and how the planned solution will alleviate the problem(s). Provide a justification detailing the resource need and describe how the purchase is necessary for the office's operations. If a product or system requires a multi-year implementation, provide a high-level summary of the implementation timeline with major milestones and approach.

HOW LONG WILL THIS PURCHASE FULFILL THOSE NEEDS: List the expected life of the items requested (including warranty information, if applicable). Enclose a copy of your office's replacement schedule to document current and future planned replacements.

ADDITIONAL COMMENTS OR PERTINENT INFORMATION: Provide any additional information or comments to explain the need, such as the methodology used to estimate the cost, alternatives that were considered, rationale for the selected solution, and background information on competitive solicitation activity performed.

Full-Time Equivalent (FTE) by Activity

| 2024-25 Tax Collector | | | |
|--------------------------------------|----------------------|---------------|-------------------------------|
| FTE By Activity | | Estimated FTE | Estimated Annual Transactions |
| | Property Tax | | |
| | DMV | | |
| | Game & Fish | | |
| | Sales Tax | | |
| | Drivers License | | |
| | Miscellaneous (list) | | |
| | Administrative | | |
| | Total | | |
| List Miscellaneous activities below: | | | |

Instructions for Full-Time Equivalent (FTE) by Activity Form

This form is required to provide an overview of the activities and workload distribution of the office’s permanent, approved employees.

Enter the number of full-time equivalencies by activity for the current 2023-24 fiscal year

Enter the transaction information by activity for 2023-24 fiscal year. Report actual transactions from 10/1/2023 thru 6/30/2024 and estimate transactions for 7/1/2024 thru 9/30/2024.

If data from the current fiscal year is unavailable, then please report the most recent total annual transactions and indicate the fiscal year being reported on the form.

In the space at the bottom of the form, provide a list of all activities you have included in the miscellaneous category and the number of FTE associated with each.

Summary of Reductions Request

SUMMARY OF REDUCTIONS REQUEST

TAX COLLECTOR

| APPROPRIATION CATEGORY | APPROVED BUDGET | BUDGET REQUEST | Reductions Requested by the COUNTY | | Reductions Reflected in REQUEST | |
|--|-----------------|----------------|------------------------------------|---|---------------------------------|------|
| | 2023-24 | 2024-25 | AMOUNT | % | AMOUNT | % |
| PERSONNEL SERVICES (Sch. 1-1A) | | | | | | ---- |
| OPERATING EXPENSES (Sch. II) | | | | | | ---- |
| OPERATING CAPITAL OUTLAY (Sch. III) | | | | | | |
| 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.*

Summary of Reductions Request Justification Sheet

| SUMMARY OF REDUCTIONS REQUEST JUSTIFICATION SHEET FY 2024-2025 | | |
|--|-----------------------|---------------|
| APPROPRIATION CATEGORY | AMOUNT OF VARIANCE | JUSTIFICATION |
| | | |
| GRAND TOTAL | \$0 | |

Instructions for *Summary of Reductions Request Justification*

Use this form to summarize your current approved budget, the 2024-25 budget request, and the specific requests from the county for budget reductions for 2024-25.

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

List the current approved budget in the Approved Budget 2023-24 column. This will automatically populate with the data in *Schedules I-III* if you are using Excel.

List the budget request in the Budget Request 2024-25 column. This column will automatically populate with the data in *Schedules I-III* 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.

List the total appropriation category increase/decrease from *Schedules I-III* in the Reductions Reflected in Request column. This column will automatically populate if you are using Excel.

Use the *Summary of Reductions Request Justification Sheet* (p. 59) to clarify any discrepancy in the reductions the county requested and the reductions in the budget request. Offices must explain the feasibility of reductions while maintaining adequate delivery of statutory duties and responsibilities. Offices should evaluate all appropriation categories, object codes, resource needs, and should seriously consider any reduction request.

Solutions may include applying a salary lapse factor, conducting competitive solicitations to find best value on contracts, cost sharing with other constitutional officers, and examining the budget for areas with regular reversions.

If a reduction is not feasible, offices should provide an impact statement to their office’s operations, services to taxpayers, and/or ability to perform statutory duties if such a reduction was taken.

Budget Amendments and Transfers

Tax Collector **Instructions for Budget Amendment/Transfer (Form DR-404TC)**

Justify all transfers and amendments in a narrative addressing an office's business need. Link resources requested to statutory duties and responsibilities.

BUDGET AMENDMENTS

Budget amendments are object code changes that either increase or decrease the total budget, the number of positions, or the annual salary rate.

Send one copy to the Department of Revenue and one copy to the BOCC. The Department will furnish approved copies to the official and the BOCC. Notifying the BOCC is necessary because the original appropriations changed and thereby come under the provisions of [s. 195.087\(1\)\(b\), F.S.](#) The budget amendment must be submitted and approved prior to the expenditure and/or obligation of funding.

Complete the excess fee information at the bottom of the form when submitting a budget amendment.

BUDGET TRANSFERS

Transfers between different appropriation categories must have approval from the Department. Transfers between object codes within the same appropriation category do not require the Department's approval. Use whole dollar amounts.

Although actions between object codes within the same appropriation category do not require approval through the Department, please notify the Department through Form DR-404PA at the close of your fiscal year. This ensures the Department's and the official's budget records are aligned.

FORM

Enter the county, name of official, fiscal year for request, budget transfer or amendment number, and the date of your request. Number budget transfers and amendments separately (e.g., BT #1, BT #2, BA #1, BA #2).

CATEGORY/LINE-ITEM DESCRIPTION: Enter the individual category and object code description for each affected line item. You may use abbreviations as long as it is clear which line item you want to adjust. List each line item only once.

LINE-ITEM CODE: Enter the appropriate line-item code. Check that the line-item code matches the description for each adjustment.

JUSTIFICATION: Enter thorough justifications for requested adjustments. You may attach support documentation or supplemental sheets.

REQUEST

- (a) If an adjustment to the number of positions or annual salary rate is a part of your request, enter the additional number of positions and the annual rate of your request.
- Attach a completed *Permanent Positions Justification* form for new position requests.
- (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 at the bottom of the form on the official line. A digital signature is acceptable.

APPROVAL: This column is for the Department's use only. The deadline for submitting budget amendments and transfers is 60 calendar days after the end of the fiscal year.

Requests for increases to the total budget, annual salary rate, number of positions, or total appropriation category (e.g. transferring funds from personnel services to operating expenses) must be approved prior to the funds being expended.

Note: Email budget amendments or transfer requests to PTO_Budget@floridarevenue.com. Budget transfers are typically processed within 2-3 business days. Budget amendments may take 3-10 days to process. Time to review amendment requests are largely determined by the complexity of the amendment request.

References

Tax Collector References Florida Statutes and Florida Administrative Code

Florida Statutes

| | |
|---|-----------------------------------|
| Guaranteed salary | <u>145.022</u> |
| Official's salary | <u>145.11</u> |
| Deficit..... | <u>145.141</u> |
| Commissions of property appraisers and tax collectors..... | <u>192.091</u> |
| Training..... | <u>195.002</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> |
| Use of county lands/buildings..... | <u>197.332(2)</u> |
| Bonuses..... | <u>215.425</u> |
| State travel reimbursement guidelines..... | <u>112.061</u> |
| State procurement of goods and services..... | <u>287</u> |
| Consultants' Competitive Negotiation Act..... | <u>287.055</u> |
| Return of funds at end of the year | <u>218.36</u> |
| Financial audits | <u>218.32</u> |
| Tangible Personal Property Owned by Local Governments..... | <u>274</u> |

Florida Administrative Code

| | |
|---|-----------------------------------|
| Submission of Budgets | <u>12D-11.001</u> |
| Approval of Tax Collectors' Budgets | <u>12D-11.004</u> |
| Budget Amendments and Budget Transfers..... | <u>12D-11.006</u> |
| Distribution of Excess Funds..... | <u>12D-11.008</u> |

General Reference

| | |
|---------------------------------------|---|
| Department of Financial Services..... | <u>Uniform Accounting System Manual</u> |
| Department of Financial Services..... | <u>Reference Guide for State Expenditures</u> |
| Division of Retirement | <u>Florida Retirement System Contribution Rates</u> |
| Internal Revenue Service..... | <u>Maximum Taxable Earnings</u> |
| United States Postal Service..... | <u>Price List</u> |