



Executive Director
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Child Support
Ann Coffin
Director

General Tax Administration
Maria Johnson
Director

Property Tax Oversight
Dr. Maurice Gogarty
Director

Information Services
Damu Kuttikrishnan
Director

September 29, 2017

Honorable Benjamin Anderson
Okaloosa County Tax Collector
banderson@okaloosatax.com

Dear Mr. Anderson:

Under section 195.087, Florida Statutes, the Property Tax Oversight Program has reviewed your budget request for your office's operation for October 1, 2017, through September 30, 2018. We have made necessary changes to the 2017-18 budget based on our review of additional information or testimony that you may have presented.

Your final approved budget for the 2017-18 fiscal year is attached. If you have questions, please contact me at (850) 617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/ao

cc: Board of County Commissioners

**BUDGET REQUEST FOR TAX COLLECTORS
 SUMMARY OF THE 2017-18 BUDGET BY APPROPRIATION CATEGORY**

**OKALOOSA
 COUNTY**

9/29/2017
EXHIBIT A

	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 6/30/17	REQUEST 2017-18	(INCREASE/DECREASE)		AMOUNT APPROVED 2017-18	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$4,627,862	\$5,181,896	\$3,567,627	\$5,022,956	(\$158,940)	-3.07%	\$5,030,932	(\$150,964)	-2.91%
OPERATING EXPENSES (Sch. II)	\$1,122,091	\$996,205	\$621,984	\$968,855	(\$27,350)	-2.75%	\$968,855	(\$27,350)	-2.75%
OPERATING CAPITAL OUTLAY (Sch. III)	\$724,907	\$443,438	\$156,351	\$291,316	(\$152,122)	-34.31%	\$291,316	(\$152,122)	-34.31%
TOTAL EXPENDITURES	\$6,474,860	\$6,621,539	\$4,345,962	\$6,283,127	(\$338,412)	-5.11%	\$6,291,103	(\$330,436)	-4.99%
NUMBER OF POSITIONS		82		82	0	0.00%	82	0	0.00%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

FY 2017-2018
OKALOOSA

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/17	Position Designation	REQUESTED INCREASES				APPROVED INCREASES			
				Guideline	Other	Funding	Annual Rate 9/30/18	Guideline	Other	Funding	Annual Rate 9/30/18
				(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	129,881				129,881	129,881	\$5,401		\$135,282	\$135,282
81	Current Positions	3,464,921				3,181,850	3,464,921			3,181,850	3,464,921
	New Positions										
82	TOTAL	\$3,594,802		\$0	\$0	\$3,311,731	\$3,594,802	\$5,401	\$0	\$3,317,132	\$3,600,203

DETAIL OF PERSONNEL SERVICES

OKALOOSA

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 6/30/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	\$128,802	\$129,881	\$97,161	\$129,881	\$0	0.00%	\$135,282
12 EMPLOYEES (REGULAR)	3,151,420	3,397,391	\$2,343,450	3,181,850	(215,541)	-6.34%	3,181,850
13 EMPLOYEES (TEMPORARY)	53,751	53,888	\$45,373	57,290	3,402	6.31%	57,290
14 OVERTIME		0			0	----	0
15 SPECIAL PAY	70,052	92,814	83,460	95,941	3,127	3.37%	95,941
21 FICA							
2152 REGULAR	246,979	280,353	185,519	264,864	(15,489)	-5.52%	264,982
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	54,518	55,160	41,264	59,096	3,936	7.14%	61,553
2252 EMPLOYEE	204,293	231,726	158,150	227,435	(4,291)	-1.85%	227,435
2253 SMS/SES	91,676	100,715	75,938	105,245	4,530	4.50%	105,245
2254 DROP	6,285	0			0	----	0
23 LIFE & HEALTH INSURANCE	606,320	818,763	523,526	878,644	59,881	7.31%	878,644
24 WORKER'S COMPENSATION	13,738	12,705	12,704	14,210	1,505	11.85%	14,210
25 UNEMPLOYMENT COMP.	28	8,500	1,082	8,500	0	0.00%	8,500
TOTAL PERSONNEL SERVICES	\$4,627,862	\$5,181,896	\$3,567,627	\$5,022,956	(\$158,940)	-3.07%	\$5,030,932

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Col.(2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

OKALOOSA

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 6/30/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	\$24,782	\$17,361	\$11,265	\$14,534	(\$2,827)	-16.28%	\$14,534
3154 LEGAL	26,047	\$44,950	17,952	43,704	(1,246)	-2.77%	43,704
3159 OTHER	3,858	\$0		10,200	10,200	-----	10,200
32 ACCOUNTING & AUDITING	700	\$10,000		10,000	0	0.00%	10,000
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL		0			0	-----	0
40 TRAVEL	25,008	45,928	13,314	49,710	3,782	8.23%	49,710
41 COMMUNICATIONS	9,439	10,752	7,069	7,980	(2,772)	-25.78%	7,980
42 TRANSPORTATION							
4251 POSTAGE	157,132	127,655	34,746	127,820	165	0.13%	127,820
4252 FREIGHT		0			0	-----	0
43 UTILITIES	51,617	58,800	37,602	58,800	0	0.00%	58,800
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	22,066	20,460	12,284	21,660	1,200	5.87%	21,660
4452 VEHICLES		0			0	-----	0
4453 OFFICE SPACE	75,254	0			0	-----	0
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	109,249	57,524	77,332	58,502	978	1.70%	58,502

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2015-16	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 6/30/17	REQUEST 2017-18	INCREASE/(DECREASE)		AMOUNT APPROVED 2017-18
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	\$695	\$2,680		\$2,880	\$200	7.46%	\$2,880
4652 VEHICLES	1,496	4,200	343	3,000	(1,200)	-28.57%	3,000
4653 OFFICE SPACE	49,109	16,660	7,067	24,630	7,970	47.84%	24,630
4654 E.D.P.	373,507	406,090	339,454	354,639	(51,451)	-12.67%	354,639
47 PRINTING & BINDING		0			0	----	0
48 PROMOTIONAL	1,718	3,000	670	3,000	0	0.00%	3,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	18,269	25,645	15,836	22,345	(3,300)	-12.87%	22,345
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES		0			0	----	0
52 OPERATING SUPPLIES	151,764	112,710	25,101	125,896	13,186	11.70%	125,896
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS		0			0	----	0
5453 EDUCATION	8,155	14,780	10,316	14,200	(580)	-3.92%	14,200
5454 DUES/MEMBERSHIPS	12,226	17,010	11,633	15,355	(1,655)	-9.73%	15,355
TOTAL OPERATING EXPENSES	\$1,122,091	\$996,205	\$621,984	\$968,855	(\$27,350)	-2.75%	\$968,855

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

OKALOOSA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2016-17	ACTUAL EXPENDITURES 6/30/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND		\$0			\$0	----	\$0
62 BUILDINGS	577,155	370,000	\$156,351	\$210,000	(\$160,000)	-43.24%	210,000
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	33,138	73,438		\$81,316	\$7,878	10.73%	81,316
6452 OFFICE FURNITURE	4,466	0			\$0	----	0
6453 OFFICE EQUIPMENT	1,699	0			\$0	----	0
6454 VEHICLES	73,721	0	0	0	\$0	----	0
66 BOOKS		0	0	0	\$0	----	0
68 INTANGIBLE ASSETS	34,728	0	0	\$0	\$0		0
TOTAL CAPITAL OUTLAY	\$724,907	\$443,438	\$156,351	\$291,316	(\$152,122)	-34.31%	\$291,316

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Col. (3) Ex. A

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

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Col. (6) / (3)