



**Executive
Director**

Leon M. Biegalski

**Child Support
Director**
Ann Coffin

**General Tax
Administration
Director**
Maria Johnson

**Property Tax
Oversight
Director**
Dr. Maurice Gogarty

**Information
Services
Director**
Damu Kuttikrishnan

August 15, 2016

Honorable Tim Parker
Putnam County Property Appraiser
tim.parker@putnam-fl.com

Dear Mr. Parker:

Under section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your 2016-17 budget based on our review of additional information or testimony. The enclosed budget reflects these changes.

The statute provides that this final, department-approved budget may only be amended through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission can amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals.

The 2016-17 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, we will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at 850-617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/jy
Enclosures
cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2016-17 BUDGET BY APPROPRIATION CATEGORY**

**PUTNAM
 COUNTY**

8/15/2016
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	(INCREASE/DECREASE)		AMOUNT APPROVED 2016-17	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	1,244,258	1,355,330	637,248	1,369,311	13,981	1.0%	1,369,381	14,051	1.0%
OPERATING EXPENSES (Sch. II)	201,311	233,622	71,297	307,622	74,000	31.7%	233,622	0	0.0%
OPERATING CAPITAL OUTLAY (Sch. III)	103,245	21,420	2,942	21,420	0	0.0%	21,420	0	0.0%
NON-OPERATING (Sch. IV)		100,000		100,000	0	0.0%	174,000	74,000	74.0%
TOTAL EXPENDITURES	\$1,548,814	\$1,710,372	\$711,487	\$1,798,353	\$87,981	5.1%	\$1,798,423	\$88,051	5.1%
NUMBER OF POSITIONS		21		21	0	0.0%	21	0	0.0%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF PERSONNEL SERVICES

PUTNAM

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	111,933	112,032	56,298	112,032	0	0.0%	\$112,032
12 EMPLOYEES (REGULAR)	775,272	843,884	389,847	843,884	0	0.0%	843,884
13 EMPLOYEES (TEMPORARY)	9,447	9,801	9,176	9,801	0	0.0%	9,801
14 OVERTIME	136	750	135	750	0	0.0%	750
15 SPECIAL PAY	13,265	13,500	7,000	13,500	0	0.0%	14,750
21 FICA					0		
2152 REGULAR	64,945	74,968	32,010	74,968	0	0.0%	75,063
2153 OTHER	0	0	0	0	0	----	0
22 RETIREMENT					0		
2251 OFFICIAL	48,149	47,356	23,678	47,580	224	0.5%	47,580
2252 EMPLOYEE	33,636	41,124	18,607	42,597	1,473	3.6%	41,322
2253 SMS/SES	53,075	59,455	27,697	60,399	944	1.6%	60,399
2254 DROP	7,000	0	0	0	0	----	0
23 LIFE & HEALTH INSURANCE	127,400	152,460	72,800	163,800	11,340	7.4%	163,800
24 WORKER'S COMPENSATION	0	0	0	0	0	----	0
25 UNEMPLOYMENT COMP.	0	0	0	0	0	----	0
TOTAL PERSONNEL SERVICES	\$1,244,258	\$1,355,330	\$637,248	\$1,369,311	\$13,981	1.0%	\$1,369,381

Post this total to
Col.(2) Ex. A

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

Post this total to
Col. (4) Ex. A

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

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

PUTNAM

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	12,870	37,981	1,110	37,981	0	0	\$37,981
3152 APPRAISAL	0	0	0	0	0	----	\$0
3153 MAPPING	0	0	0	0	0	----	\$0
3154 LEGAL	30,405	28,511	12,165	28,511	0	0	28,511
3159 OTHER	11,213	16,000	1,313	16,000	0	0	16,000
32 ACCOUNTING & AUDITING	9,600	9,600	0	9,600	0	0	9,600
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	0	0	0	0	0	----	0
40 TRAVEL	33,035	45,600	14,122	45,600	0	0	45,600
41 COMMUNICATIONS	3,943	6,000	2,118	6,000	0	0	6,000
42 TRANSPORTATION							
4251 POSTAGE	27,934	20,000	9,098	19,000	(1,000)	(0)	19,000
4252 FREIGHT	0	0	0	0	0	----	0
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	1,187	3,000	633	3,000	0	0	3,000
4452 VEHICLES	0	0	0	0	0	----	0
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	0	0	0	0	0	----	0
45 INSURANCE & SURETY	117	90	0	90	0	0	90

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	28,553	3,000	1,061	3,000	0	0	\$3,000
4652 VEHICLES	0	0	0	0	0	----	0
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	0	2,000	0	2,000	0	0	2,000
47 PRINTING & BINDING	11,922	18,200	8,952	18,200	0	0	18,200
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	9,167	11,000	7,133	12,000	1,000	0	12,000
4952 AERIAL PHOTOS	0	0	0	74,000	74,000	----	0
4959 OTHER	0	0	0	0	0	----	0
51 OFFICE SUPPLIES	7,678	13,000	4,894	13,000	0	0	13,000
52 OPERATING SUPPLIES	0	0	0	0	0	----	0
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	400	71	400	0	0	400
5452 SUBSCRIPTIONS	1,482	3,240	1,072	3,240	0	0	3,240
5453 EDUCATION	6,007	10,000	6,597	10,000	0	0	10,000
5454 DUES/MEMBERSHIPS	6,198	6,000	958	6,000	0	0	6,000
TOTAL OPERATING EXPENSES	\$201,311	\$233,622	\$71,297	\$307,622	\$74,000	31.7%	\$233,622

Post this total to
Col. (2) Ex. A

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

Post this total to
Col. (4) Ex. A

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

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

PUTNAM

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	103,245	21,420	2,942	21,420	0	0.0%	\$0
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	----	21,420
6454 VEHICLES	0	0	0	0	0	----	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	----	0
TOTAL CAPITAL OUTLAY	\$103,245	\$21,420	\$2,942	\$21,420	\$0	0.0%	\$21,420

Post this total to
Col. (2) Ex. A

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

Post this total to
Col. (4) Ex. A

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

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

PUTNAM

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	INCREASE/(DECREASE)		AMOUNT APPROVED 2016-17
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		100,000		100,000	0	0.0%	\$100,000
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		0	0	----	0
94 EMERGENCY CONTINGENCY		0		0	0	----	74,000
TOTAL NON-OPERATING		\$100,000		\$100,000	\$0	0.0%	\$174,000

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

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

Col. (5) - (3)

Col. (6) / (3)