



**County Attorney's Office**  
2725 Judge Fran Jamieson Way  
Building C, Room 308  
Viera, Florida 32940

**BOARD OF COUNTY COMMISSIONERS**

**TO:** Commissioner John Tobia  
**FROM:** Morris Richardson, County Attorney  
**SUBJECT:** Property Appraiser Budget Submittal  
**DATE:** Requirements June 29, 2023

---

**Question:** Pursuant to section 195.087, Florida Statutes, must the Property Appraiser, on or before June 1 of each year, furnish to the Board of County Commissioners a copy of her budget as submitted to the Department of Revenue, including all required schedules, justifications, and worksheets?

**Short Answer:** Yes.

**Analysis:**

Section 195.087(1)(a) provides as follows:

On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. 192.091.

Relevant to your inquiry, the statute requires that, on or before June 1 of each year, the Property Appraiser submit to the Department of Revenue a budget for the following fiscal year. The Property Appraiser must submit the budget “in the manner and form required by the [Department of Revenue].” The Property Appraiser must furnish a copy of “such budget” – i.e., the budget submitted to the Department of Revenue in the form and manner required by the Department – to the Board of County Commissioners at the same time.

The Department of Revenue has adopted a form of budget that each property appraiser is required to submit, the *Budget Form for Property Appraisers* (Form DR-484), incorporated by reference in Rule 12D-16.002, F.A.C. To assist property appraisers in preparing and submitting Form DR-484, the Department of Revenue has developed a *Property Appraisers’ Instruction Workbook for Budget Requests* (the “Instruction Workbook”).

Form DR-484 is an Excel (.xls) document consisting of the following sheets, each of which are incorporated in Form DR-484, and are not separate files or documents.

- Exhibit A (summary of the budget by appropriation category)
- Schedule I (detail of salaries), Schedule IA (detail of personnel services)
- Schedule II (detail of operating expenses)
- Schedule III (detail of operating capital outlay)
- Schedule III-A (operating capital outlay – detail of equipment requested)
- Schedule IV (detail of non-operating)
- General Justification Sheet
- Permanent Position Justification
- Employee Certification Worksheet
- Travel Worksheet
- Postage Worksheet
- Education Worksheet
- Vehicle Worksheet
- Data Processing Purchase Justification
- Detail of Vacant Positions
- Summary of Reductions Request

The Instruction Workbook contains General Instructions, which provide (emphasis added):

- (1) Submit a copy of the budget, including all schedules and justifications. Include all schedules even if certain schedules have no requests.

- (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.
- (3) Include current organizational charts. If new positions are requested or a reorganization is in progress, include the proposed organizational charts as well.
- (4) Use only whole dollar amounts. (Do not use cents.)
- (5) Display percentages with two decimal places (e.g., 7.65%).
- (6) Written justification on the Justification Sheet must accompany all increases and decreases. You may include additional documentation to justify the requests.
- (7) Show a decrease by enclosing it in parentheses.
- (8) Do not add or remove the listed appropriation categories or the object codes.

The Instruction Workbook also contains a “Budget Submission Checklist” that lists each of Form DR-484’s schedules, justifications, and worksheets.

In this context, it seems clear that the “budget in the manner and form required by the [Department of Revenue]” means Form DR-484 in its entirety, including all schedules, justifications, and worksheets. Property appraisers are required to furnish a “copy of such budget” to the board of county commissioners at the same time as it is submitted to the Department of Revenue. There is no provision in the statute allowing a property appraiser to furnish a board of county commissioners something different or less than what is required by and submitted to the Department of Revenue. Therefore, in my opinion, the Brevard County Property Appraiser should furnish a copy of Form DR-484, in its entirety, to the Board of County Commissioners at the same time it is submitted to the Department of Revenue.

**Attachments:**

1. Section 195.087, Florida Statutes
2. Form DR-484
3. Property Appraiser's Instruction Workbook for 2023-24 Budget Requests

West's Florida Statutes Annotated

Title XIV. Taxation and Finance (Chapters 192-221) (Refs & Annos)

Chapter 195. Property Assessment Administration and Finance (Refs & Annos)

West's F.S.A. § 195.087

195.087. Property appraisers and tax collectors to submit budgets to Department of Revenue

Effective: July 1, 2015

Currentness

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to [s. 192.091](#).

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to [s. 200.065\(2\)\(d\)](#). The filing of an appeal does not relieve the county commission of its obligation to fund the department-approved final budget during the pendency of the appeal. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in [s. 218.36](#), for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in [s. 218.36](#), for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted

for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to [s. 1\(d\), Art. VIII of the State Constitution](#) or in a county in which a resolution is in effect pursuant to [s. 145.022](#) or in any charter county where the charter specifically provides for a different method for the submission of the tax collector's budget.

(3) Any check received by the office of the collector which is returned by the bank upon which the check is drawn shall be the personal liability of the tax collector unless the collector, after due diligence to collect the returned check, forwards the returned check for prosecution to the state attorney of the circuit where the check was drawn. This subsection does not apply to ad valorem taxes, in which case the collector shall proceed under chapter 197.

(4) The property appraisers and tax collectors of this state are hereby authorized to pay any fee established by the department for attendance by an employee at a school established and conducted by the department pursuant to [s. 195.002](#). Further, the travel and per diem expenses of such employee may be paid as set forth in [s. 112.061](#). Property appraisers are authorized to pay a fee established by the department for the costs of aerial photographs and nonproperty ownership maps provided by the department pursuant to [s. 195.022](#).

(5) Any property appraiser or tax collector whose budget is approved by the Department of Revenue who has not been reelected to office or is not seeking reelection shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation following the date he or she is eliminated as a candidate or October 1, whichever comes later, without the approval of the Department of Revenue.

(6) Each property appraiser and tax collector must post their final approved budget on their official website within 30 days after adoption. Each county's official website must have a link to the websites of the property appraiser or tax collector where the final approved budget is posted. If the property appraiser or tax collector does not have an official website, the final approved budget must be posted on the county's official website.

#### Credits

Laws 1941, c. 20722, § 56; [Fla.St.1967, § 193.02](#); Laws 1969, c. 69-55, §§ 1, 2; Laws 1969, c. 69-106, §§ 21, 35; Laws 1970, c. 70-243, § 36; [Fla.St.1971, § 195.011](#); Laws 1973, c. 73-172, § 6; Laws 1974, c. 74-234, § 10; Laws 1977, c. 77-102, § 1; Laws 1979, c. 79-190, § 93; Laws 1979, c. 79-334, § 16; Laws 1980, c. 80-274, § 29; Laws 1981, c. 81-259, § 84; Laws 1982, c. 82-33, § 3; Laws 1986, c. 86-300, § 6; [Laws 1988, c. 88-85, § 3](#); [Laws 1988, c. 88-158, § 3](#). Amended by [Laws 1990, c. 90-203, § 26, eff. July 1, 1990](#); [Laws 1990, c. 90-343, § 2, eff. Jan. 1, 1990](#); [Laws 1995, c. 95-147, § 986, eff. July 10, 1995](#); [Laws 1995, c. 95-272, § 4, eff. June 14, 1995](#); [Laws 1995, c. 95-272, § 18, eff. July 1, 1997](#); [Laws 1997, c. 97-287, § 4, eff. July 1, 1997](#); [Laws 2008, c. 2008-138, § 3, eff. July 1, 2008](#); [Laws 2011, c. 2011-144, § 17, eff. Oct. 1, 2011](#); [Laws 2015, c. 2015-87, § 1, eff. July 1, 2015](#).

West's F. S. A. § 195.087, FL ST § 195.087

Current with laws, joint and concurrent resolutions and memorials through June 2, 2023, in effect from the 2023 Special B Session and the 2023 first regular session. Some statute sections may be more current, see credits for details. The statutes are subject to change as determined by the Florida Revisor of Statutes. (These changes will be incorporated later this year.)

**BUDGET FORM FOR PROPERTY APPRAISERS  
SUMMARY OF THE 20xx-xx BUDGET BY APPROPRIATION CATEGORY**

COUNTY \_\_\_\_\_

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 20xx-xx	(INCREASE/DECREASE)		AMOUNT APPROVED 20xx-xx	(INCREASE/DECREASE)		
					AMOUNT	%		AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)	
PERSONNEL SERVICES (Sch. 1-1A)	0	0	0	0	0	----				
OPERATING EXPENSES (Sch. II)	0	0	0	0	0	----				
OPERATING CAPITAL OUTLAY (Sch. III)	0	0	0	0	0	----				
NON-OPERATING (Sch. IV)		0		0	0	----				
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	----				
NUMBER OF POSITIONS						----				
							COL (5) - (3)	COL (6) / (3)		







**DETAIL OF PERSONNEL SERVICES**

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 20xx-xx	INCREASE/(DECREASE)		AMOUNT APPROVED 20xx-xx
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONAL SERVICES:</b>							
11 OFFICIAL				0	0	----	
12 EMPLOYEES (REGULAR)				0	0	----	
13 EMPLOYEES (TEMPORARY)					0	----	
14 OVERTIME					0	----	
15 SPECIAL PAY					0	----	
<b>21 FICA</b>					0		
2152 REGULAR					0	----	
2153 OTHER					0	----	
<b>22 RETIREMENT</b>					0		
2251 OFFICIAL					0	----	
2252 EMPLOYEE					0	----	
2253 SMS/SES					0	----	
2254 DROP					0	----	
23 LIFE & HEALTH INSURANCE					0	----	
24 WORKER'S COMPENSATION					0	----	
25 UNEMPLOYMENT COMP.					0	----	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	0	----	

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**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 20xx-xx	INCREASE/(DECREASE)		AMOUNT APPROVED 20xx-xx
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>OPERATING EXPENSES:</b>							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.					0	----	
3152 APPRAISAL					0	----	
3153 MAPPING					0	----	
3154 LEGAL					0	----	
3159 OTHER					0	----	
<b>32 ACCOUNTING &amp; AUDITING</b>					0	----	
<b>33 COURT REPORTER</b>					0	----	
<b>34 OTHER CONTRACTUAL</b>					0	----	
<b>40 TRAVEL</b>					0	----	
<b>41 COMMUNICATIONS</b>					0	----	
<b>42 TRANSPORTATION</b>							
4251 POSTAGE					0	----	
4252 FREIGHT					0	----	
<b>43 UTILITIES</b>					0	----	
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT					0	----	
4452 VEHICLES					0	----	
4453 OFFICE SPACE					0	----	
4454 E.D.P.					0	----	
<b>45 INSURANCE &amp; SURETY</b>					0	----	

**DETAIL OF OPERATING EXPENSES**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 2xx-xx	INCREASE/(DECREASE)		AMOUNT APPROVED 20xx-xx
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT					0	----	
4652 VEHICLES					0	----	
4653 OFFICE SPACE					0	----	
4654 E.D.P.					0	----	
47 PRINTING & BINDING					0	----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS					0	----	
4952 AERIAL PHOTOS					0	----	
4959 OTHER					0	----	
51 OFFICE SUPPLIES					0	----	
52 OPERATING SUPPLIES					0	----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS					0	----	
5452 SUBSCRIPTIONS					0	----	
5453 EDUCATION					0	----	
5454 DUES/MEMBERSHIPS					0	----	
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	0	----	

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**

**SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 20xx-xx	INCREASE/(DECREASE)		AMOUNT APPROVED 20xx-xx
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
6451 E.D.P.					0	----	
6452 OFFICE FURNITURE					0	----	
6453 OFFICE EQUIPMENT					0	----	
6454 VEHICLES					0	----	
66 BOOKS							
68 INTANGIBLE ASSETS					0	----	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	0	----	

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**

**SCHEDULE IV**

OBJECT CODE	ACTUAL EXPENDITURES 20xx-xx	APPROVED BUDGET 20xx-xx	ACTUAL EXPENDITURES 3/31/20xx	REQUEST 20xx-xx	INCREASE/(DECREASE)		AMOUNT APPROVED 20xx-xx
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE					0	----	
92 OTHER CONTRACT RESERVE					0	----	
93 SPECIAL CONTINGENCY					0	----	
94 EMERGENCY CONTINGENCY					0	----	
<b>TOTAL NON-OPERATING</b>		\$0		\$0	0	----	

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

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

Col. (5) - (3)

Col. (6) / (3)

# JUSTIFICATION SHEET

OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
<b>GRAND TOTAL</b>			\$0	







## TRAVEL WORKSHEET

### LOCAL TRAVEL

**FIELD TRAVEL:**

Number of Field Personnel	Office Owned Vehicles	County Owned Vehicles	Personal Vehicles	Total Miles for Per. Vehicles	Mileage Allowance	Flat Rate/# at Flat Rate	TOTAL

**ADMINISTRATIVE TRAVEL:**

Number of Adm. Personnel	Office Owned Vehicles	County Owned Vehicles	Personal Vehicles	Total Miles for Per. Vehicles	Mileage Allowance	Flat Rate/# at Flat Rate	TOTAL

TOTAL LOCAL TRAVEL \$0

### MISCELLANEOUS TRAVEL

**SCHOOLS:**

Sponsor	City	No. Attending/ No. Days Each	Personal Vehicles	Mileage	Room Allowance	Per Diem	TOTAL
<b>TOTAL</b>							\$0

**CONFERENCES:**

Sponsor	City	No. Attending/ No. Days Each	Personal Vehicles	Mileage	Room Allowance	Per Diem	TOTAL
<b>TOTAL</b>							\$0

**OTHER:**

TYPE OF TRAVEL	# of Trips	Mileage	Room Allowance	Per Diem	TOTAL
<b>TOTAL</b>					\$0

TOTAL MISCELLANEOUS TRAVEL \$0

MOTOR POOL CHARGES  

TOTAL TRAVEL REQUEST \$0

## POSTAGE WORKSHEET

Type of Mail	Number of Items	Postage Rate	Total
<b>MASS MAILINGS:</b>			
Notices of Proposed Property Taxes*			0
Personal Property Tax Returns			0
Agricultural Class of Lands			0
Final Notices			0
Receipts			0
<b>EXEMPTIONS:</b>			
Renewal Applications for Homestead and Related Tax Exemptions			0
Final Notices			0
Receipts			0
<b>OTHER: (Specify Type)</b>			
			0
			0
			0
			0
			0
			0
<b>TOTAL MAILINGS</b>			<b>\$0</b>
<b>GENERAL CORRESPONDENCE</b>			
			0
			0
			0
			0
			0
<b>TOTAL GENERAL CORRESPONDENCE</b>			<b>\$0</b>
<b>TOTAL POSTAGE REQUEST</b>			<b>\$0</b>
<p>Explain the method you intend to utilize for the Annual Application for Exemption(s) and the Receipt(s) for the fiscal year 20xx-xx (i.e. Automatic homestead renewal - mailing of receipt, etc.)</p>			
<p><b>*NOTE: If the mailing of the Notices of Proposed Property Taxes (TRIM) is included in the mass mailing calculation, include a letter from your Board of County Commissioners. This letter is needed since this mailing should be at the expense of the Board of County Commissioners as prescribed by S. 200.069, Florida Statutes. If the postage expense for TRIM Notices is to be a direct reimbursement to you by the county, do not include it in the total postage request.</b></p>			

## EDUCATION WORKSHEET

### SCHOOLS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					

### WORKSHOPS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					

### CONFERENCES AND SEMINARS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					

**OTHER EDUCATIONAL EXPENSES (SPECIFY)**

**TOTAL EDUCATION EXPENSES**







## SUMMARY OF REDUCTIONS REQUEST

PROPERTY APPRAISER

APPROPRIATION CATEGORY	APPROVED BUDGET 20xx-xx	BUDGET REQUEST 20xx-xx	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
			AMOUNT	%	AMOUNT	%
PERSONAL SERVICES (Sch. 1-1A)	0	0	0	#DIV/0!	0	#DIV/0!
OPERATING EXPENSES (Sch. II)	0	0	0	#DIV/0!	0	#DIV/0!
OPERATING CAPITAL OUTLAY (Sch. III)	0	0	0	#DIV/0!	0	#DIV/0!
NON-OPERATING (Sch. IV)	0	0	0	#DIV/0!	0	#DIV/0!
TOTAL EXPENDITURES	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!
NUMBER OF POSITIONS				#DIV/0!	0	#DIV/0!

*\* Please use the second tab to clarify any deviation in the reductions requested by the county and the reductions reflected in this request.*



Property Appraisers'  
Instruction Workbook for  
2023-24 Budget Requests



Florida Department of Revenue  
Property Tax Oversight  
March 2023

## Table of Contents

<b>Foreword</b> .....	1
Budget Timetable.....	2
Budget Submittal Information.....	3
Budget Submission Checklist.....	4
General Instructions.....	5
<i>Budget Request for Property Appraisers (Form DR-484) Certification Sheet</i> .....	6
Instructions to Complete <i>Budget Request for Property Appraisers Certification Sheet</i> .....	6
<b>Exhibit A and Schedules I-IV</b> .....	7
<i>Exhibit A</i> .....	8
Instructions for <i>Exhibit A</i> .....	9
<i>Schedule I</i> .....	10
Instructions for <i>Schedule I</i> .....	11
<i>Schedule IA</i> .....	15
Instructions for <i>Schedule IA</i> .....	16
Justification for <i>Schedule IA</i> .....	17
<i>Schedule II</i> .....	19
Instructions for <i>Schedule II</i> .....	21
Justification for <i>Schedule II</i> .....	22
<i>Schedule III</i> .....	23
Instructions for <i>Schedule III</i> .....	24
Justification for <i>Schedule III</i> .....	25
<i>Schedule IIIA</i> .....	26
Instructions for <i>Schedule IIIA</i> .....	27
<i>Schedule IV</i> .....	28
Instructions for <i>Schedule IV</i> .....	29
Justification for <i>Schedule IV</i> .....	30
<b>Worksheets and Justification Forms</b> .....	31
<i>Justification Sheet</i> .....	32
Instructions for <i>Justification Sheet</i> .....	33
<i>Permanent Position Justification</i> .....	34
Instructions for <i>Permanent Position Justification Form</i> .....	35
<i>Detail of Vacant Positions</i> .....	36
Instructions for <i>Detail of Vacant Positions Form</i> .....	37
<i>Employee Certification Worksheet</i> .....	38
Instructions for <i>Employee Certification Worksheet</i> .....	39
<i>Contract Worksheet</i> .....	40
Instructions for <i>Contract Worksheet</i> .....	41
<i>Travel Worksheet</i> .....	42
Instructions for <i>Travel Worksheet</i> .....	43
<i>Postage Worksheet</i> .....	46
Instructions for <i>Postage Worksheet</i> .....	47
<i>Education Worksheet</i> .....	48
Instructions for <i>Education Worksheet</i> .....	49
<i>Vehicle Inventory Form</i> .....	50
Instructions for <i>Vehicle Inventory Form</i> .....	51
<i>Data Processing Purchase Justification</i> .....	52

Instructions for <i>Data Processing Purchase Justification</i> .....	53
<i>Summary of Reductions Request</i> .....	54
<i>Summary of Reductions Request Justification Sheet</i> .....	55
Instructions for <i>Summary of Reductions Request Justification</i> .....	56
Budget Amendments and Transfers.....	57
<i>Property Appraiser Budget Amendment/Transfer (Form DR-404PA)</i> .....	58
Instructions for <i>Budget Amendment/Transfer (Form DR-404PA)</i> .....	59
References.....	61
<i>Florida Statutes</i> .....	62
<i>Florida Administrative Code</i> .....	62

## Foreword

Section [195.087](#), Florida Statutes (F.S.), and Chapter [12D-11.001](#), Florida Administrative Code (F.A.C), require every property appraiser, regardless of the form of county government, to submit a budget for their office's operation to the Department of Revenue (Department). This budget is due by June 1 each year. When the Department receives the property appraiser'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 over county property appraiser offices. The Department's Property Tax Oversight (PTO) program administers this oversight function, and its mission is to ensure a fair, equitable, and uniform property tax system in the State of Florida. Property appraisers compose county assessment rolls which directly impact taxpayers' property assessments, local government funding, and the State's Florida Education Finance Plan – the main school funding distribution formula for all 67 county school districts. PTO's role in this process is to ensure adequate budgetary resources are provided by the counties in order for the property appraisers to carry out their statutory duties and create an equitable valuation of property across the state.

This budget process also serves as an important separation of power in local governments so the entities which set the millage rates (the county government/taxing authorities) do not have financial or budgetary influence over the entities which set the tax base by assessing property (the property appraisers).

The PTO program has developed this budget instruction workbook to assist property appraiser offices in preparing and submitting the *Budget Request for Property Appraisers* (Form DR-484), incorporated by reference in Rule [12D-16.002](#), F.A.C.

## Budget Timetable

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

- June 1** The budget is due to the Department and your board of county commissioners (BOCC).
- July 15** The tentative budget approval is due back to property appraiser (PA) with notice to the BOCC.
- July 15 - August 15** Additional testimony or information from either the PA or the BOCC is due to the Department.
- August 15** The Department sends the final budget approval to the PA with notice to the BOCC.

**Budget Appeals** - The BOCC or the PA may appeal the final approved budget. The BOCC or PA must file a notice with the Administration Commission, with a copy to the Department, no later than 15 days following the final public hearing to finalize the county's budget and adopt millage rates.

- September 30** 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 electronic budget submissions via email to [PTO\\_Budget@floridarevenue.com](mailto:PTO_Budget@floridarevenue.com).
  - Submit the DR-484 form in Excel (.xls) format.
  - Submit additional documents in Excel (.xls) format or as a PDF (.pdf).
  - Do not send zipped files.
- To mail a copy of the budget request, please send it to:

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

## Budget Analyst Contact Information

### **Gavrielle Alday**

Telephone: (850) 617-8849

Fax: (850) 488-9482

Email: [gavrielle.alday@floridarevenue.com](mailto:gavrielle.alday@floridarevenue.com)

### **Candace Gann**

Telephone: (850) 617-8843

Fax: (850) 488-9482

Email: [candace.gann@floridarevenue.com](mailto:candace.gann@floridarevenue.com)

## Property Appraiser's 2023-24 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		
<b>Exhibit A</b>		
Totals match <i>Schedules I-IV</i>		
<b>Schedule I</b>		
Annual salary rate for 2022-23 does not exceed current approved rate		
All authorized positions are counted and reflected		
Copy of written directive for county pay increases is included, if applicable		
<i>Detail of Permanent Position Justification</i> form is complete for new position requests		
<i>Detail of Vacant Positions</i> form is complete		
<b>Schedule IA</b>		
Certification worksheet is complete		
Breakdowns are included for OPS, overtime, and special pay		
Documentation for insurance, worker's comp., and unemployment comp. is included		
<b>Schedule II</b>		
<i>Contract Worksheet</i> is complete		
<i>Travel Worksheet</i> is complete		
<i>Postage Worksheet</i> is complete		
<i>Education Worksheet</i> is complete		
<b>Schedule III &amp; IIIA</b>		
<i>Data Processing Purchase Justification</i> form is included		
<i>Vehicle Inventory</i> form is included		
Replacement schedules are attached, if applicable		
<b>Schedule IV</b>		

## General Instructions

- (1) Submit a copy of the budget, including all schedules and justifications. 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*.
- (3) Include current organizational charts. If new positions are requested or a reorganization is in progress, include the proposed organizational charts as well.
- (4) Use only whole dollar amounts. (Do not use cents.)
- (5) Display percentages with two decimal places (e.g., 7.65%).
- (6) Written justification on the *Justification Sheet* must accompany all increases and decreases. You may include additional documentation to justify the requests.
- (7) Show a decrease by enclosing it in parentheses.
- (8) Do not add or remove the listed appropriation categories or the object codes.



**Budget Request for Property Appraisers (Form DR-484)  
Certification Sheet**

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, 2023, through September 30, 2024, 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

**Instructions to Complete *Budget Request for Property Appraisers  
Certification Sheet***

- (1) Enter the 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 and Schedules I-IV*

## Exhibit A

BUDGET REQUEST FOR PROPERTY APPRAISERS SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY									
COUNTY							EXHIBIT A		
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24	(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)						---			
NON-OPERATING (Sch. IV)						---			
TOTAL EXPENDITURES						---			
NUMBER OF POSITIONS		1		1					
					COL (5) - (3)    COL (6) / (3)				

## Instructions for *Exhibit A*

### **Summary of the 2023-24 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 inputted in *Schedules I-IV*.

Complete columns (2)-(6a), including the bottom portion for 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. Property appraiser budgets are segmented into four major appropriation categories: Personnel Services, Operating Expenses, Operating Capital Outlay, and Non-Operating.
- (2) **ACTUAL EXPENDITURES 2021-22:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2021 and ending September 30, 2022. 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 2022-23:** Enter the amounts approved for each category for the 2022-23 fiscal year. This should reflect all approved amendments and transfers.
- (4) **ACTUAL EXPENDITURES 3/31/23:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2022 through March 31, 2023).
- (5) **REQUEST 2023-24:** Enter the amount you are requesting for each category for the fiscal year 2023-24 (October 1, 2023 through September 30, 2024). 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 2023-24 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 each column (3) and (5). You must complete this area. Complete columns (6) and (6a) if you are requesting additional positions for fiscal year 2023-24.



# 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 as in your 2022-23 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 in your current approved budget. Note all reclassifications by showing both 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 (e.g., (\*25)).

- (3) **ANNUAL RATE - 9/30/22:** Enter the annual salary rate for each authorized position as of September 30, 2023 (fiscal year 2022-23).

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, 2023, cannot exceed the fiscal year 2022-23 authorized amount.

If the total annual salary rate for September 30, 2023 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 2022-23 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 SALARY 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.

- (3a) **POSITION DESIGNATION:** Use this column to designate re-employed retirees (**R**), Senior Management Services (**S**), Deferred Retirement Option Program (**D**), 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 [145.10](#), 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. If the guideline has not yet been adopted, then request the increase in Non-Operating Special Contingency.

**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 plans, 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 - 9/30/24:** Enter the total annual salary rate that you intend to compensate all positions for fiscal year 2023-24. This is an annual calculation, not prorated.

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.

<b>Individual Position Lapse Example:</b>	
VACANT POSITION RATE	\$30,000
POSITION FILLED FOR 6 MONTHS	<u>\$15,000</u>
LAPSE GENERATED	\$15,000
<b>Workforce Lapse Example:</b>	
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*.



## 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 2023-24 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 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL						----	
12 EMPLOYEES (REGULAR)						----	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY						----	
<b>21 FICA</b>							
2152 REGULAR						----	
2153 OTHER						----	
<b>22 RETIREMENT</b>							
2251 OFFICIAL						----	
2252 EMPLOYEE						----	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE						----	
24 WORKER'S COMPENSATION						----	
25 UNEMPLOYMENT COMP.						----	
<b>TOTAL PERSONNEL SERVICES</b>						----	

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)

## 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) 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 or add your own object codes.
- (2) **ACTUAL EXPENDITURES 2021-22:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2021 and ending September 30, 2022. 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 2022-23:** Enter the approved amounts for each line item for the 2022-23 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 3/31/23:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2022 through March 31, 2023).
- (5) **REQUEST 2023-24:** Enter the amount you are requesting for Fiscal Year 2023-24 (October 1, 2023 through September 30, 2024). 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 2023-24 request over your current approved budget (column (5) minus column (3)). You must justify all line item increases and 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 totals 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 & 13 of this workbook.

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

**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, 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.

### **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](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). Contingent insurance increases must be requested on *Schedule IV* (Special Contingency).

**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 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.						----	
3152 APPRAISAL						----	
3153 MAPPING						----	
3154 LEGAL						----	
3159 OTHER						----	
<b>32 ACCOUNTING &amp; AUDITING</b>						----	
33 COURT REPORTER						----	
34 OTHER CONTRACTUAL						----	
40 TRAVEL						----	
41 COMMUNICATIONS						----	
<b>42 TRANSPORTATION</b>							
4251 POSTAGE						----	
4252 FREIGHT						----	
43 UTILITIES						----	
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT						----	
4452 VEHICLES						----	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY						----	

**DETAIL OF OPERATING EXPENSES**

**SCHEDULE II**

OBJECT CODE	ACTUAL	APPROVED	ACTUAL	REQUEST	INCREASE/(DECREASE)		AMOUNT
	EXPENDITURES	BUDGET	EXPENDITURES		AMOUNT	%	APPROVED
(1)	2021-22	2022-23	3/31/23	2023-24	(6)	(6a)	2023-24
(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 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 2021-22:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2021 and ending September 30, 2022. 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 2022-23:** Enter the approved amounts for each line item for the 2022-23 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 3/31/23:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2022 through March 31, 2023).
- (5) **REQUEST 2023-24:** Enter the amount you are requesting for the fiscal year 2023-24 (October 1, 2023 through September 30, 2024).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2023-24 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 40.

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*.

**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 42-44.

**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 45-46.

**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 47-48.

**PROFESSIONAL SERVICES:** Provide estimates for other services, including appraisal, mapping, legal, accounting and auditing.

**Schedule III**

DETAIL OF OPERATING CAPITAL OUTLAY							
							SCHEDULE III
OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(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 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 2021-22:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2021 and ending September 30, 2022. 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 2022-23:** Enter the approved amounts for each line item for the 2022-23 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 3/31/23:** Enter actual expenditures for the first six months of your current fiscal year (October 1, 2022 through March 31, 2023).
- (5) **REQUEST 2023-24:** Enter the amount you are requesting for fiscal year 2023-24 (October 1, 2023 through September 30, 2024).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2023-24 request over your current approved budget (column (5) minus column (3)). You must justify all increases and 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 is “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 2023-24 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.

**CODE 6451 ELECTRONIC DATA PROCESSING EQUIPMENT (EDP):** 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 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 the age, condition, and deficiencies of items you will replace. For replacement of vehicles, complete the *Vehicle Inventory* form (page 50) 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 from your 2022-23 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.



## 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 2023-24 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).

**Schedule IV**

DETAIL OF NON-OPERATING							
							SCHEDULE IV
OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY						----	
94 EMERGENCY CONTINGENCY						----	
<b>TOTAL NON-OPERATING</b>						----	

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

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

Col. (5) - (3)    Col. (6) / (3)

## Instructions for *Schedule IV*

### *Detail of Non-Operating*

Complete columns (3) and (5)-(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 2021-22:** Do not use this section. Contingency funds must be moved into the operating portion of your budget to be spent.
- (3) **APPROVED BUDGET 2022-23:** Enter the approved amounts for each line item for the 2022-2023 fiscal year. This should include all approved amendments and transfers.
- (4) **ACTUAL EXPENDITURES 3/31/23:** Do not use this section.
- (5) **REQUEST 2023-24:** Enter the amount you are requesting for fiscal year 2023-24 (October 1, 2023 through September 30, 2024).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2023-24 request over your current approved budget (column (5) minus column (3)).
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a percentage format (column (6) divided by column (3)).

You must justify requested funds on the *Justification Sheet*.

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



## Justification for *Schedule IV*

### *Detail of Non-Operating*

The categories on *Schedule IV* serve two main purposes: for emergencies and to reserve funds for specific needs, which you should not use for any unrelated purpose. A budget transfer is required to move funds from the line items in this schedule to your operating budget to spend.

Enter only specific line items applicable to your budget request.

**CODE 91 EDP CONTRACT RESERVE:** Enter the amount of pending contract for electronic data processing services.

**CODE 92 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.

**CODE 93 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 costs, and pay increases (plus benefits) the county has yet to adopt.

**CODE 94 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*.

# Worksheets and Justification Forms

**Justification Sheet**

JUSTIFICATION SHEET FY 2023-2024				
OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
<b>GRAND TOTAL</b>				

## Instructions for *Justification Sheet*

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

**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 IV* and column (4) of *Schedule I*.

**JUSTIFICATION:** Include a detailed breakdown and justification for all line-item increases and briefly explain all decreases.

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 need, provide factual data (such as metrics or workload), and correlate the impact to taxpayers if the need is not addressed. You may submit additional documents 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 2023-24 requests on *Exhibit A*, column (6).

## Permanent Position Justification

PERMANENT POSITION JUSTIFICATION FY 2023-2024	
<b>POSITION DATA:</b>	POSITION NO.(S) _____ POSITION TITLE _____ <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME  ANNUAL RATE _____ SALARY FUNDING _____  Primary functions to be performed: _____ _____
<b>LOCATION:</b>	Position to be assigned to: _____ Main or Satellite Office: _____ Department or Section: _____
<b>WORKLOAD:</b>	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: _____
<b>NEED:</b>	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.  _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
<b>TOTAL CURRENT VACANCIES</b>	_____

## Instructions for *Permanent Position Justification Form*

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 the 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 Form*

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 9/30/23:** Enter the annual salary rate of each vacant position as of September 30, 2023.

**NUMBER OF DAYS VACANT:** Enter the number of days each position has been vacant as of June 1, 2023 (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 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, certification date, and the amount of annual compensation.

**NEW DESIGNATIONS:** List each employee who you anticipate will complete the course requirements and receive a 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 the official's certification pay under Special Pay; the 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 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 specify 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 only has contracts 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 2023-2024							
LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES							
<b>FIELD TRAVEL:</b>							
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.	
<b>ADMINISTRATIVE TRAVEL:</b>							
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.	
<b>TOTAL LOCAL TRAVEL</b>							
SCHOOL, CONFERENCE OR OTHER TRAVEL							
<b>SCHOOLS:</b>							
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
<b>TOTAL</b>							
<b>CONFERENCES:</b>							
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
<b>TOTAL</b>							
<b>OTHER:</b>							
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	
<b>TOTAL</b>							
<b>TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL</b>							
<b>TOTAL TRAVEL REQUEST</b>							



## Instructions for *Travel Worksheet*

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

Use either your local county's travel reimbursement rates for mileage and per diem or use the state guidelines under [s. 112.061, F.S.](#) 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 appraisal and administrative duties in the county.

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

**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:** 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 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:** 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 travel 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 duties 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 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 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. 32-33). If you are using Excel, the form totals the estimates for each section to determine your total travel request.



### Postage Worksheet

POSTAGE WORKSHEET FY 2023-2024			
Type of Mail	Number of Items	Postage Rate	Total
<b>MASS MAILINGS:</b>			
Notices of Proposed Property Taxes*			
Personal Property Tax Returns			
Agricultural Class of Lands			
Final Notices			
Receipts			
<b>EXEMPTIONS:</b>			
Renewal Applications for Homestead and Related Tax Exemptions			
Final Notices			
Receipts			
<b>OTHER: (Specify Type)</b>			
<b>TOTAL MAILINGS</b>			
<b>GENERAL CORRESPONDENCE</b>			
<b>TOTAL GENERAL CORRESPONDENCE</b>			
<b>TOTAL POSTAGE REQUEST</b>			
<p>Explain the method you intend to use for the annual application for exemption(s) and the receipt(s) for the fiscal year 2023-24 (e.g., automatic homestead renewal - mailing of receipt, etc.).</p>			
<p><b>*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.</b></p>			

## Instructions for *Postage Worksheet*

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

Note: If the mass mailings include the Notices of Proposed Property Taxes (TRIM notice), include a letter from your board of county commissioners. This letter is necessary because this mailing should be at the BOCC's expense under [s. 200.069, F.S.](#) If the county will directly reimburse you for the postage expense for TRIM notices, do not include it in the postage 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 charged 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. 32-33).

**Education Worksheet**

EDUCATION WORKSHEET					
FY 2023-2024					
SCHOOLS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					
WORKSHOPS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					
CONFERENCES AND SEMINARS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
<b>TOTAL</b>					
<b>OTHER EDUCATIONAL EXPENSES (SPECIFY)</b>					<b>TOTAL</b>
<b>TOTAL EDUCATION EXPENSES</b>					



## 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 2023-24 budget period.

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

**SPONSOR:** The sponsor's initials (e.g., IAAO) or type of class (CPM, Continuing Education Workshop, etc.) are 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(s) 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. 32-33).



## 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., Chevrolet, Honda, Ford).

**VEHICLE MODEL:** Enter the vehicle’s year and name (e.g., 2020 F-150).

**YEAR LEASED OR PURCHASED:** Enter the 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).

**Data Processing Purchase Justification**

DATA PROCESSING PURCHASE JUSTIFICATION FY 2023-2024					
ITEM REQUESTED	NUMBER REQUESTED	MAKE AND MODEL NUMBER	LENGTH OF PAYMENT SCHEDULE	COST FOR FISCAL YEAR 2023-24	FULL COST
<b>STATEMENT OF NEED: To include but not be limited to age, condition, response time, etc. of existing equipment.</b>					
<b>HOW LONG WILL THIS PURCHASE FULFILL THOSE NEEDS?</b>					
<b>ADDITIONAL COMMENTS OR PERTINENT INFORMATION</b>					

## Instructions for *Data Processing Purchase Justification*

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

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

**STATEMENT OF NEED:** Explain the existing deficiencies (e.g., age, condition, response time), the unfulfilled need, and how this solution will alleviate the problem(s). Provide a justification detailing the existing need and that the purchase is necessary to resolve a defective or deficient condition.

**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.



## 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	
	2022-23	2023-24	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.*

**Summary of Reductions Request Justification Sheet**

SUMMARY OF REDUCTIONS REQUEST JUSTIFICATION SHEET FY 2023-2024		
APPROPRIATION CATEGORY	AMOUNT OF VARIANCE	JUSTIFICATION
<b>GRAND TOTAL</b>	<b>\$0</b>	

## **Instructions for *Summary of Reductions Request Justification***

Use this form to summarize your current approved budget, the 2023-24 budget request, and the specific requests from the county for budget reductions for 2023-24.

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 2022-23 column. This column will automatically populate with the data in *Schedules I-IV* if you are using Excel.

List the budget request in the Budget Request 2023-24 column. This 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.

List the total appropriation category increase/decrease from *Schedules I-IV* 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. 55) to clarify any discrepancy in the reductions the county requested and the reductions in the budget request.

# Budget Amendments and Transfers



**Property Appraiser**  
**Instructions for *Budget Amendment/Transfer* (Form DR-404PA)**

Justify all transfers and amendments in narrative form.

**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.](#)

**BUDGET TRANSFERS**

Transfers between different appropriation categories must have approval from the Department. Transfers between object codes in 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 the 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 salary 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.

**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 amendment or transfer requests to [PTO\\_Budget@floridarevenue.com](mailto:PTO_Budget@floridarevenue.com).

# References



## Property Appraiser References Florida Statutes and Florida Administrative Code

### Florida Statutes

Official's salary.....	<a href="#"><u>145.10</u></a>
Commissions of property appraisers and tax collectors.....	<a href="#"><u>192.091</u></a>
Training.....	<a href="#"><u>195.002</u></a>
Aerials.....	<a href="#"><u>195.022</u></a>
Forms .....	<a href="#"><u>195.022</u></a>
Budgets.....	<a href="#"><u>195.087</u></a>
1/12 Expenditure.....	<a href="#"><u>195.087(5)</u></a>
Post budgets on website no later than 30 days after adoption.....	<a href="#"><u>195.087(6)</u></a>
Bonuses.....	<a href="#"><u>215.425</u></a>
State travel reimbursement guidelines.....	<a href="#"><u>112.061</u></a>
State procurement of goods and services.....	<a href="#"><u>287</u></a>
Consultants' Competitive Negotiation Act.....	<a href="#"><u>287.055</u></a>
Return of funds at end of the year .....	<a href="#"><u>218.36</u></a>
Financial audits .....	<a href="#"><u>218.32</u></a>

### Florida Administrative Code

Submission of Budgets .....	<a href="#"><u>12D-11.001</u></a>
Approval of Property Appraisers' Budgets.....	<a href="#"><u>12D-11.005</u></a>
Budget Amendments and Budget Transfers.....	<a href="#"><u>12D-11.007</u></a>
Distribution of Excess Funds.....	<a href="#"><u>12D-11.009</u></a>

### General Reference

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