



Executive
Director
Marshall Stranburg

Child Support
Ann Coffin
Director

General Tax
Administration
Maria Johnson
Director

Property Tax
Oversight
Sue Harlan
Interim Director

Information
Services
Damu Kuttikrishnan
Director

June 15, 2015

MEMORANDUM

TO: All Boards of County Commissioners

FROM: DOR PTO

SUBJECT: Notification of Receipt of Property Appraiser Budgets

We are sending this letter to inform you that we have received the county property appraiser's budget request for the 2015-16 fiscal year, as section 195.087, Florida Statutes, requires. On or before July 15, 2015, we will notify the property appraiser and the board of county commissioners of our tentative budget approval, including any adjustments we have made to the initial request.

Section 195.087, Florida Statutes, requires all property appraisers to submit their budgets to the Department of Revenue for review and approval. The budget is due to the Department of Revenue on or before June 1 of each year. The department reviews the request, makes any necessary changes or amendments to the budget, and mails the preliminary budget back to the property appraiser and a copy to the board of county commissioners by July 15.

Please provide copies of any county policies, budget guidelines, or other information you feel the department should consider in its review of the property appraiser's budget. You may email information to ptobudget@dor.state.fl.us or send a copy to the following address:

Florida Department of Revenue
Property Tax Oversight Program
Attn: Cathy Galavis
P.O. Box 3000
Tallahassee, Florida 32315-3000

Please provide all information by Thursday, August 13, so we can review the information before we mail the final budget on Friday, August 14, as s. 195.087, Florida Statutes, requires.

The department is committed to ensuring that property appraisers have the resources they need to fulfill their statutory duties and responsibilities while considering policies and information the boards of county commissioners provide.

If you have any questions, please contact Cathy Galavis at 850-617-8845 or by email at galavisc@dor.state.fl.us.

**PROPERTY APPRAISER'S
SUMMARY OF THE 2015-16 BUDGET BY APPROPRIATION CATEGORY**

**DUVAL
COUNTY**

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2013-14 (2)	APPROVED BUDGET 2014-15 (3)	ACTUAL EXPENDITURES 3/31/15 (4)	REQUEST 2015-16 (5)	(INCREASE/DECREASE)		(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)	AMOUNT (7)	% (8a)
PERSONAL SERVICES (Sch. 1-1A)	7,554,898	7,877,104	3,586,865	8,331,854	454,750	5.8%		
OPERATING EXPENSES (Sch. II)	1,302,566	1,851,903	708,695	1,650,040	(201,863)	-10.9%		
OPERATING CAPITAL OUTLAY (Sch. III)	0	5,213	5,214	6,628	1,415	27%		
NON-OPERATING (Sch. IV)		0		0	0	-----		
TOTAL EXPENDITURES	\$8,857,464	\$9,734,220	\$4,300,773	\$9,988,522	\$254,302	2.6%		
NUMBER OF POSITIONS		120		120	0	0.0%		
					COL (5) - (3)	COL (6) / (3)		

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	154,380	154,504	72,582	152,504	(2,000)	-1.3%	
12 EMPLOYEES (REGULAR)	4,817,053	4,852,917	2,240,488	5,244,528	391,611	8.1%	
13 EMPLOYEES (TEMPORARY)	44,870	36,043	24,542	39,000	2,957	8.2%	
14 OVERTIME	22	0	0	0	0	----	
15 SPECIAL PAY	125,238	122,355	59,248	118,184	(4,171)	-3.4%	
21 FICA					0		
2152 REGULAR	25,032	22,823	11,200	25,554	2,731	12.0%	
2153 OTHER	62,528	70,490	30,317	76,370	5,880	8.3%	
22 RETIREMENT					0		
2251 OFFICIAL	55,695	66,808	31,384	65,943	(865)	-1.3%	
2252 EMPLOYEE	1,330,161	1,518,330	639,633	1,561,243	42,913	2.8%	
2253 SMS/SES	0	0	0	0	0	----	
2254 DROP	0	0	0	0	0	----	
23 LIFE & HEALTH INSURANCE	896,012	991,668	456,063	1,007,362	15,694	1.6%	
24 WORKER'S COMPENSATION	40,057	41,166	20,583	41,166	0	0.0%	
25 UNEMPLOYMENT COMP.	3,850	0	825	0	0	----	
TOTAL PERSONAL SERVICES	\$7,554,898	\$7,877,104	\$3,586,865	\$8,331,854	454,750	5.8%	

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DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2013-14 (2)	APPROVED BUDGET 2014-15 (3)	ACTUAL EXPENDITURES 3/31/15 (4)	REQUEST 2015-16 (5)	INCREASE/DECREASE		AMOUNT APPROVED 2015-16 (7)
					AMOUNT (6)	% (6a)	
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	270,534	262,221	147,544	262,221	0	0%	
3152 APPRAISAL	0	0	0	0	0	----	
3153 MAPPING	0	0	0	0	0	----	
3154 LEGAL	90,276	159,964	66,665	159,964	0	0%	
3159 OTHER	0	0	0	0	0	----	
32 ACCOUNTING & AUDITING	0	0	0	0	0	----	
33 COURT REPORTER	0	0	0	0	0	----	
34 OTHER CONTRACTUAL	54,393	382,702	23,063	56,750	(325,952)	-85%	
40 TRAVEL	15,269	20,505	6,392	31,955	11,450	56%	
41 COMMUNICATIONS	29,213	46,197	3,229	46,197	0	0%	
42 TRANSPORTATION							
4251 POSTAGE	208,953	216,642	72,286	231,489	14,847	7%	
4252 FREIGHT	0	0	0	0	0	----	
43 UTILITIES	0	0	0	0	0	----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	30,051	38,460	17,441	38,460	0	0%	
4452 VEHICLES	0	2,569	0	2,569	0	0%	
4453 OFFICE SPACE	0	1,835	0	0	(1,835)	-100%	
4454 E.D.P.	0	0	0	0	0	----	
45 INSURANCE & SURETY	40,570	40,621	20,684	40,621	0	0%	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2013-14 (2)	APPROVED BUDGET 2014-15 (3)	ACTUAL EXPENDITURES 3/31/15 (4)	REQUEST 2015-16 (5)	INCREASE/DECREASE		AMOUNT APPROVED 2015-16 (7)
					AMOUNT (6)	% (6a)	
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	1,191	1,200	750	750	(450)	-38%	
4652 VEHICLES	25,174	37,289	17,943	37,289	0	0%	
4653 OFFICE SPACE	0	0	0	0	0	----	
4654 E.D.P.	236,258	236,950	133,312	264,725	27,775	12%	
47 PRINTING & BINDING	61,958	65,868	22,018	69,085	3,217	5%	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	1,000	1,600	1,351	1,600	0	0%	
4952 AERIAL PHOTOS	0	0	0	0	0	----	
4959 OTHER	137,949	214,800	107,122	212,940	(1,860)	-1%	
51 OFFICE SUPPLIES	9,041	10,000	3,723	11,000	1,000	10%	
52 OPERATING SUPPLIES	65,028	83,739	43,286	142,757	59,018	70%	
54 BOOKS & PUBLICATIONS							
5451 BOOKS	4,692	4,588	3,577	5,388	800	17%	
5452 SUBSCRIPTIONS	3,269	3,355	3,129	3,330	(25)	-1%	
5453 EDUCATION	7,775	9,858	4,243	19,177	9,319	95%	
5454 DUES/MEMBERSHIPS	9,972	10,940	10,937	11,773	833	8%	
TOTAL OPERATING EXPENSES	\$1,302,566	\$1,851,903	\$708,695	\$1,650,040	(201,863)	-11%	

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Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE (1)	ACTUAL EXPENDITURES 2013-14 (2)	APPROVED BUDGET 2014-15 (3)	ACTUAL EXPENDITURES 3/31/15 (4)	REQUEST 2015-16 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2015-16 (7)
					AMOUNT (6)	% (6a)	
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	5,213	5,214	0	(5,213)		
6452 OFFICE FURNITURE	0	0	0	6,628	6,628	-----	
6453 OFFICE EQUIPMENT	0	0	0	0	0	-----	
6454 VEHICLES	0	0	0	0	0	-----	
66 BOOKS	0	0	0	0	0	-----	
68 INTANGIBLE ASSETS	0	0	0	0	0	-----	
TOTAL CAPITAL OUTLAY	\$0	\$5,213	\$5,214	\$6,628	1,415	27.1%	

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JUSTIFICATION SHEET

OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
11	Official	IA	(2,000)	The budgetary value reflects the FY2015 legislatively approved salary of the Elected Official. The decrease represents the absence of the CFA designation by the newly elected Property Appraiser who will take office on July 1, 2015.
12	Employee Salaries (Regular)	IA	391,611	The increase is largely the result of the provision for a 2% merit pool of \$78,713 along with the financial effects of incorporating competitive pay adjustments to specific key positions as a result of a market study of \$199,774 and the absence of unfunded positions which in the comparative FY2015 budget were valued at \$106,120.
13	Employee Salaries (Temporary)	IA	2,957	To adjust the part-time wages of the Community Relations Manager to reflect a rate of \$30.00 per hour. Annual amount is based upon an average of 25 hours per week vs. 22 hours per week budgeted in FY2015.
14	Overtime	IA	0	No overtime is budgeted.
15	Special Pay	IA	(4,171)	The net decrease reflects a reduction in the allocation for Leave Sellback/Rollback of \$5,107 resultant of retirements and employment separations of former employees in certain leave plans. Certification Pay and Longevity Pay increased in the amounts of \$875 and \$61, respectively.
2152	FICA	IA	2,731	The increase accounts for the change in composition of staff and wages for those employees not participating in either the City's defined benefit or defined contribution pension plans as compared to the FY2015 Budget. At the time of this budget submission, all employees except seven (7) are participating in either of the City's pension plans.
2153	Other (Medicare)	IA	5,880	Based on 1.45% of wages with no annual maximum (IRS)
2251	Pension (Official)	IA	(865)	Based on the current retirement rate of 43.24% for County Elected Officials. Any adjustments to be made by DOR following the special legislative session on the FY2016 budget. The decrease represents the absence of the CFA designation, which adds \$2,000 annually to a Property Appraiser's salary, given the change in elected office.
2252	Pension (Employee)	IA	42,913	As of May 29, 2015, the budgetary allocation for the General Employees Pension Plan (GEPP) has yet to be finalized by the City's Budget Division. The FY2016 budget request is based upon the FY2015 percentage of 31.90% of base pay for participating employees. The Defined Contribution (DC) Plan is expected to remain at the same percentage of 8% for participating employees. All employees except seven (7) are participating in one of the City's pension plans, with the vast majority participating in the GEPP.
23	Life & Health Insurance	IA	15,694	The increase is attributable to a \$10,714 budgeted increase in allocation (i.e. self-funded) for Group Health Insurance and a \$4,980 budgeted increase in premiums for Group Life Insurance. The increase in Group Life Insurance is primarily connected to an increase in the level of salaries and in terms of Group Health Insurance the increase is impacted by the number of funded positions in FY2016 (120) vs. FY2015 (117).
24	Workers Compensation	IA	0	The allocation is budgeted by the City's Budget Division and is based upon wages and risk factors applied to job classifications.
25	Unemployment Compensation	IA	0	As a practice, the City Budget Division does not allocate a budgetary funding for this purpose.
3151	E. D. P.	II	0	As of May 29, 2015, the budgetary allocation for this category of internal service charges has yet to be finalized by the City's Budget Division. The budgetary allocation is presented at current level.
3154	Legal	II	0	As of May 29, 2015, the budgetary allocation for this category of internal service charges has yet to be finalized by the City's Budget Division. The budgetary allocation is presented at current level. The majority of expert witness fees involving a September 2015 court case is expected to be incurred and charged to the FY2015 budget and not impact the FY2016 budget significantly.

34	Other Contractual	II	(325,952)	The net decrease is attributable to not having the obligation to perform aerial photography in FY2016 (\$314,807) and accounting for a contract carryover from FY2015 in the amount of \$14,895 offset by a provision for enhancements in webhosting services of \$3,000 along with a higher service fee of \$750 for a period of three months.
40	Travel	II	11,450	The net increase is attributable to additional employees taking courses to pursue both CCF and CMS certifications (\$4,625), up to seven employees to travel to comparable Property Appraiser Offices for purposes of benchmarking operations and seeking "best practices" (\$4,480), up to three additional employees to attend FL Chapter IAAO Annual Conference (\$3,150), up to three employees to take and advance course to the Income Approach to Valuation (\$2,775) and up to two employees to attend a conference on the latest advances in CAMA and GIS technologies (\$1,700). These increases were offset by the absence of a \$6,000 auto allowance in FY2016 given the assignment of a City vehicle to the Elected Official.
41	Communications	II	0	As of May 29, 2015, the budgetary allocation for this category of internal service charges has yet to be finalized by the City's Budget Division. A modest increase in this category is expected to account for the current expenditure trends and expected future utilization of the City's Copy Center.
4251	Postage	II	14,847	The increase is mostly due to increases in the price of postage (effective 05/31/15) and permit costs, including certified mail, and to a lesser extent increases in the number of mail pieces of 11,440 as compared to FY2015. The budget includes an estimated \$0.01c price increase in postcards and a \$0.005c increase in metered mail effective 01/01/16 as well as a \$0.20c increase in the cost of sending certified mail (from \$5.13 in 2014/15 to the current rate of \$5.335).
4451	Office Equipment	II	0	The Property Appraiser's Office is a part of an Enterprise Printing Solution (a City-wide copier consolidation program) having various copiers and printers leased from Xerox at a current contractual price of \$0.039 per copy. The existing contract has expired and is on a temporary extension. According to the City's Procurement Manager, a new contract will yield a per copy price that may be higher or lower depending upon the final results of the procurement award.
4452	Vehicles	II	0	The City procures vehicles and depreciates the cost over 60 months by charging the using agencies with internal service charges representing the depreciation. As of May 29, 2015 the allocation for depreciation has yet to be finalized by the City's Budget Division. A modest increase is expected in this category to account for a full year of depreciation for a 2015 Chevy Malibu along with the depreciation expense associated with the transfer of a 2014 vehicle from the Supervisor of Elections Office to the Property Appraiser's Office for use by the Elected Official.
4453	Office Space	II	(1,835)	The decrease derives from a mid-year budgetary transfer of \$1,835 in FY2015 that established funding to this category for the purposes of installing new carpet in the newly Elected Officials office.
45	Insurance & Surety	II	0	The budgetary allocation for general liability insurance and miscellaneous (property and contents) insurance is budgeted by the City Budget Division.
4651	Office Equipment	II	(450)	The decrease of \$450 reflects a reduction, by one, in the number of preventive maintenance visits for a microfilm reader/scanner based upon quote dated 04/23/15.
4652	Vehicles	II	0	As of May 29, 2015, the budgetary allocation for vehicle repairs and maintenance has yet to be finalized by the City's Budget Division. The budgetary allocation is presented at current level. The allocation will be impacted slightly by an additional, and relatively new, vehicle being added to the assigned fleet for use by the Elected Official.
4654	E. D. P.	II	27,775	The net increase is due a provision for additional system enhancements to the CAMA system of \$31,550 along with a mid-year budgetary transfer of \$450 in FY2015. These increases are offset by lower maintenance fees for GIS licensing of \$2,400 and cost savings of \$1,825 from transitioning existing physical servers to a virtual server.

47	Printing and Binding	II	3,217	The increase derives from a mid-year budgetary transfer of \$2,207 in FY2015. Original FY2015 budget was \$68,075 and the FY2016 budgetary request of \$69,085 actually represents an increase of only \$1,010. This increase is mostly attributable anticipated increases in the cost to print TRIM Notices given an increase in real estate parcels and Tangible Personal Property accounts.
4951	Legal Advertisements	II	0	Maintain current level. Advertising costs are expected to remain relatively stable.
4959	Other	II	(1,860)	The net decrease is largely due to the budgeting of Public Official Fidelity Bonds in FY2015 (\$2,175). These bonds (State and County as the obligee) have a term of four years with premiums being fully paid in FY2015. These savings are offset by a mid-year budgetary transfer in FY2015 that realigned \$450 out of this category to the EDP category (6451) in order to contribute to the purchase of a conference room projector and a network router.
51	Office Supplies	II	1,000	The increase derives from a mid-year budgetary transfer of \$2,000 in FY2015. Original FY2015 budget was \$12,000 and the FY2016 budgetary request of \$11,000 actually represents a decrease of \$1,000. The objective is to manage these costs even with the consideration that modest increases in cost of office supplies are expected.
52	Operating Supplies	II	59,018	The net increase is largely due to the need to procure various replacement furniture and equipment (\$66,991 comparative budget value) and additional operating supplies for the Field Operations Division (\$2,038) largely due to the need for accessories in connection with the replacement of 21 iPads. These costs are offset by lower software costs of \$9,372 due mostly to the conversion of physical servers to the virtual server in FY2015. Yet to be finalized by the City's Budget Division is the allocation for fuel and routine service for City assigned vehicles.
5451	Books	II	800	The increase consists of a new report from the National Apartment Association (\$350) along with an industry-specific depreciation table (\$215) as well as estimated price increases of \$235 in the existing other publications.
5452	Subscriptions	II	(25)	Subscription needs are continually evaluated at the time of renewal. The net decrease consists of not having to renew two subscriptions totaling \$300, given a previous multi-year renewal offering a discount, offset by the substitution of one subscription with another for an additional cost of \$135 along with anticipated price increases totaling \$140 in pending subscription renewals.
5453	Education	II	9,319	The net increase is due to the cost of additional Schools (\$3,274), Workshops (\$3,000), Conferences and Seminars (\$2,770) and Case Studies and Exams (\$275). Additional Schools and Workshops are mostly linked to employees pursuing professional designations and courses to meet IAAO Continuing Education requirements. The increase in Workshops is net of the cost of an online TPP auditing course no longer offered by the DOR in the amount of \$1,800.
5454	Dues/Memberships	II	833	The net increase is primarily due to higher Florida Association of Property Appraiser (FAPA) dues of \$903 along with increases in membership and certification dues totaling \$240 offset by forgoing two memberships in the combined amount of \$465.
6451	E. D. P.	III	(5,213)	The decrease relates to the one-time purchase of a conference room projector and network router budgeted and procured in FY2015.
6452	Office Furniture	III	6,628	Installation of two new workstations in the Customer Service Division to accommodate two additional staff (per quote of \$6,628).
GRAND TOTAL			\$254,302	

Contract Worksheet

FY 2015 - 2016

OBJECT CODE	VENDOR NAME	PURPOSE OF CONTRACT	ANNUAL AMOUNT
34	ControlCAM, LLC	Two (2) year contract with successive renewal options for aerial photography. Flights and subsequent costs are budgeted every other year. A second flight under the provisions of the existing contract anticipated for FY2017.	\$0
34	Costar Realty Information, Inc.	License agreement that provides online access to a database of sales and comparables of commercial and industrial properties (State of Florida) as well as access to "for sale" and "for lease" properties with market data for rental rates and vacancies to be used in the income approach to value (Jacksonville Market only).	\$30,750
34	Tax Collector	Daily mail courier services to and from City Hall and City Hall Annex and mailrooms.	\$12,000
34	LexisNexis Risk Data Management, Inc.	Database searches designed to verify the accuracy of information presented to the Property Appraiser's Office: voter registration, marriages, divorces, driver's license, death records, specialized searches, etc...	\$2,500
34	Bruce Harris and Associates, Inc.	Online homestead exemption website hosting and maintenance services (Bruce Harris & Associates): 12 months (October 2015 - September 2016) at the monthly rate of \$500 = \$6,000. Provision for changes and additional programming work contracted at \$150 per hour x 20 = \$3,000	\$9,000
34	Tina Veitch, Graphic Designer (re: Annual Report)	Graphic design services for: the Annual Report on the 2015 Tax Roll, 2016 TRIM Notices newsletter, brochures and other printed material	\$2,500
4651	Shell Office Systems	Equipment Maintenance agreement for Canon MS350 Microfilm Reader/Scanner providing for routine maintenance and cleaning of machine mirrors, lens, glass and load roller once annually.	\$750
4654	Thomson Reuters / Manatron	Thomson Reuters Support Maintenance Agreement (Basic maintenance and Disaster Recovery services) for the Custom CAMA System - coverage from 10/01/15 to 09/30/16. Budget reflects second year renewal of Contract# 8708-01 in the amount of \$191,525 plus funding for Enhancement Maintenance services in the amount of \$6,250 (189 billable hours x \$200 per hour).	\$229,325
4654	Esri, Inc.	GIS licenses (28) and maintenance agreement for the period 10/01/15 through 09/30/16.	\$35,400
GRAND TOTAL			\$322,225