



**Florida Department of Revenue**  
*Property Tax Oversight*

**Leon M. Biegalski**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2018

Honorable Eddie Creamer  
St. Johns County Property Appraiser  
eddie@sjcpa.us

Dear Mr. Creamer:

According to section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your office's 2018-19 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

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

The 2018-19 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

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

Sincerely,

Shelby Cecil  
Budget Manager  
Property Tax Oversight Program

SC

Enclosure

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
 SUMMARY OF THE 2018-19 BUDGET BY APPROPRIATION CATEGORY**

**ST JOHNS**  
 COUNTY

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2016-17 (2)	APPROVED BUDGET 2017-18 (3)	ACTUAL EXPENDITURES 3/31/18 (4)	REQUEST 2018-19 (5)	(INCREASE/DECREASE)		(INCREASE/DECREASE)		
					AMOUNT (6)	% (6a)	AMOUNT APPROVED 2018-19 (7)	% (8a)	
PERSONNEL SERVICES (Sch. 1-1A)	4,434,601	4,552,029	2,202,388	4,243,704	(308,325)	-6.8%	4,243,309	(308,720)	-6.8%
OPERATING EXPENSES (Sch. II)	872,624	943,784	428,987	863,278	(80,506)	-8.5%	863,278	(80,506)	-8.5%
OPERATING CAPITAL OUTLAY (Sch. III)	29,389	76,852	0	400,000	323,148	420.5%	400,000	323,148	420.5%
NON-OPERATING (Sch. IV)		0		68,815	68,815	-----	68,815	68,815	-----
TOTAL EXPENDITURES	\$5,336,614	\$5,572,665	\$2,631,375	\$5,575,797	\$3,132	0.1%	\$5,575,402	\$2,737	0.0%
NUMBER OF POSITIONS		51		46	(5)	-9.8%	46	(5)	-9.8%
					COL (5) - (3)	COL (6) / (3)			