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

Shelby Cecil
Budget Manager
Property Tax Oversight Program

SC
Enclosure
cc: Board of County Commissioners

DR-484, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

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

ST JOHNS
COUNTY

8/15/2018
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %	AMOUNT APPROVED 2018-19	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(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)			

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	130,714	135,525	67,763	135,525	0	0.0%	
12 EMPLOYEES (REGULAR)	2,929,795	2,928,980	1,492,094	2,722,132	(206,848)	-7.1%	
13 EMPLOYEES (TEMPORARY)	0	5,000			(5,000)	-100.0%	
14 OVERTIME	0	2,000		2,000	0	0.0%	
15 SPECIAL PAY	85,819	76,000		108,000	32,000	42.1%	
21 FICA					0		
2152 REGULAR	233,694	240,268	116,362	223,830	(16,438)	-6.8%	
2153 OTHER					0	-----	
22 RETIREMENT					0		
2251 OFFICIAL	44,626	61,664	30,832	66,990	5,326	8.6%	
2252 EMPLOYEE	188,855	160,429	75,912	170,647	10,218	6.4%	
2253 SMS/SES	151,222	176,341	84,559	162,336	(14,005)	-7.9%	
2254 DROP	25,237	26,900	19,207	13,528	(13,372)	-49.7%	
23 LIFE & HEALTH INSURANCE	636,011	694,128	310,363	618,496	(75,632)	-10.9%	
24 WORKER'S COMPENSATION	6,278	10,936	5,296	10,220	(716)	-6.5%	
25 UNEMPLOYMENT COMP.	2,350	10,000	0	10,000		0.0%	
TOTAL PERSONNEL SERVICES	**$4,434,601**	**$4,528,171**	**$2,202,388**	**$4,243,704**	($284,467)	-6.3%	
	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 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	180,840	200,000	111,265	230,910	30910	15%	
3152 APPRAISAL					0	-----	
3153 MAPPING					0	-----	
3154 LEGAL	35,937	65,000	15,115	65,000	0	0%	
3159 OTHER	16,248	22,400	1,182	15,300	(7100)	-32%	
32 ACCOUNTING & AUDITING	18,630	10,000	8,106	14,000	4000	40%	
33 COURT REPORTER					0	-----	
34 OTHER CONTRACTUAL					0	-----	
40 TRAVEL	26,257	43,717	15,250	32,174	(11543)	-26%	
41 COMMUNICATIONS	63,092	50,880	21,490	52,493	1613	3%	
42 TRANSPORTATION							
4251 POSTAGE	42,598	45,000	30,917	16,087	(28913)	-64%	
4252 FREIGHT	253	700	96	300	(400)	-57%	
43 UTILITIES					0	-----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	2,625	3,000	1,263	3,000	0	0%	
4452 VEHICLES					0	-----	
4453 OFFICE SPACE					0	-----	
4454 E.D.P.	154,901	200,000	69,843	170,465	(29535)	-15%	
45 INSURANCE & SURETY	24,314	28,000		28,000	0	0%	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	7,217	6,000	2,379	8,000	2,000	33%	
4652 VEHICLES	10,072	15,000	2,190	10,000	(5,000)	-33%	
4653 OFFICE SPACE					0	-----	
4654 E.D.P.	96,002	13,500	1,462	17,000	3,500	26%	
47 PRINTING & BINDING	8,090	15,000	1,152	8,000	(7,000)	-47%	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	5,183	12,000	7,691	15,000	3,000	25%	
4952 AERIAL PHOTOS	104,194	125,000	103,895	100,694	(24,306)	-19%	
4959 OTHER					0	-----	
51 OFFICE SUPPLIES	26,362	31,000	14,177	31,000	0	0%	
52 OPERATING SUPPLIES					0	-----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,470	3,500	2,151	3,850	350	10%	
5452 SUBSCRIPTIONS	15,812	20,500	2,245	16,510	(3,990)	-19%	
5453 EDUCATION	19,058	22,420	8,663	16,195	(6,225)	-28%	
5454 DUES/MEMBERSHIPS	13,469	11,740	8,455	9,300	(2,440)	-21%	
TOTAL OPERATING EXPENSES	$872,626	$944,357	$428,987	$863,278	($81,079)	-9%	
	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 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0		400,000	400,000	100.0%	
6452 OFFICE FURNITURE	21,322				0	-----	
6453 OFFICE EQUIPMENT					0	-----	
6454 VEHICLES	8,067				0	-----	
66 BOOKS							
68 INTANGIBLE ASSETS					0		
TOTAL CAPITAL OUTLAY	**$29,389**	**$0**	**$0**	**$400,000**	$400,000	-----	
	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 2016-17	APPROVED BUDGET 2017-18	ACTUAL EXPENDITURES 3/31/18	REQUEST 2018-19	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE					0	-----	
92 OTHER CONTRACT RESERVE					0	-----	
93 SPECIAL CONTINGENCY		73,858		68,815	(5,043)	-6.8%	
94 EMERGENCY CONTINGENCY					0	-----	
TOTAL NON-OPERATING		$73,858		$68,815	($5,043)	-6.8%	
		Post this total to Col. (3) Ex. A		Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	