



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2019

Honorable Carey Baker
Lake County Property Appraiser
cbaker@lcpafl.org

Dear Mr. Baker:

According to section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your office's 2019-20 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 be amended only 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 may 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 2019-20 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) 617-8849.

Sincerely,

Gavrielle Alday
Budget Manager
Property Tax Oversight

Enclosure

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2019-20 BUDGET BY APPROPRIATION CATEGORY**

8/15/2019

EXHIBIT A

**LAKE
 COUNTY**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	(INCREASE/DECREASE)		AMOUNT APPROVED 2019-20	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,579,063	2,925,564	1,393,313	2,923,781	(1,783)	-0.1%	2,924,067	(1,497)	-0.1%
OPERATING EXPENSES (Sch. II)	282,128	378,698	86,068	429,028	50,330	13.3%	428,228	49,530	13.1%
OPERATING CAPITAL OUTLAY (Sch. III)	42,272	23,782	23,781	0	(23,782)	-100.0%	0	(23,782)	-100.0%
NON-OPERATING (Sch. IV)		12,000		80,163	68,163	568.0%	79,382	67,382	561.5%
TOTAL EXPENDITURES	\$2,903,463	\$3,340,044	\$1,503,162	\$3,432,972	\$92,928	2.8%	\$3,431,677	\$91,633	2.7%
NUMBER OF POSITIONS		41		42	1	2.4%	42	1	2.4%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF PERSONNEL SERVICES

LAKE

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	137,524	146,314	72,432	146,314	0	0.0%	146,314
12 EMPLOYEES (REGULAR)	1,668,877	1,890,139	886,387	1,877,015	(13,124)	-0.7%	1,877,015
13 EMPLOYEES (TEMPORARY)	1,275	2,588		2,588	0	0.0%	2,558
14 OVERTIME	4,366	7,000	2,097	7,000	0	0.0%	7,000
15 SPECIAL PAY	23,400	27,000	22,800	26,000	(1,000)	-3.7%	26,000
21 FICA							
2152 REGULAR	130,738	158,012	69,965	156,675	(1,337)	-0.8%	156,675
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	59,457	71,255	35,275	71,430	175	0.2%	71,430
2252 EMPLOYEE	89,243	99,199	49,398	103,859	4,660	4.7%	104,536
2253 SMS/SES	95,016	119,221	59,333	122,454	3,233	2.7%	121,946
2254 DROP	12,221	31,941	9,180	28,456	(3,485)	-10.9%	28,603
23 LIFE & HEALTH INSURANCE	356,221	372,895	186,446	381,990	9,095	2.4%	381,990
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.	725	0			0	----	0
TOTAL PERSONNEL SERVICES	\$2,579,063	\$2,925,564	\$1,393,313	\$2,923,781	(1,783)	-0.1%	\$2,924,067

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Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

LAKE

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	21,930	36,825	13,200	36,825	0	0.00%	36,825
3152 APPRAISAL		0			0	----	0
3153 MAPPING		0			0	----	0
3154 LEGAL	600	0			0	----	0
3159 OTHER	3,945	3,967	5,992	61,967	58,000	1462.06%	61,967
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL		0			0	----	0
40 TRAVEL	4,333	4,496	2,435	4,496	0	0.00%	4,496
41 COMMUNICATIONS	7,358	8,640	3,896	8,640	0	0.00%	8,640
42 TRANSPORTATION							
4251 POSTAGE	37,789	63,691	11,514	34,671	(29,020)	-45.56%	34,671
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	7,133	8,388	4,210	8,388	0	0.00%	8,388
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	233	300		300	0	0.00%	300

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	1,698	13,000	2,991	13,000	0	0.00%	13,000
4652 VEHICLES	4,112	12,000	7,671	12,000	0	0.00%	12,000
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	35,388	45,285	3,255	46,635	1,350	2.98%	45,835
47 PRINTING & BINDING	18,564	18,745	8,534	18,745	0	0.00%	18,745
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	70	100	76	100	0	0.00%	100
4952 AERIAL PHOTOS	73,325	74,000		100,000	26,000	35.14%	100,000
4959 OTHER	26,374	30,000	3,909	24,000	(6,000)	-20.00%	24,000
51 OFFICE SUPPLIES	7,465	13,233	5,077	13,233	0	0.00%	13,233
52 OPERATING SUPPLIES	7,158	20,000	4,313	20,000	0	0.00%	20,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	9,730	11,319	2,487	11,319	0	0.00%	11,319
5453 EDUCATION	6,592	7,150	4,793	7,150	0	0.00%	7,150
5454 DUES/MEMBERSHIPS	8,331	7,559	1,715	7,559	0	0.00%	7,559
TOTAL OPERATING EXPENSES	\$282,128	\$378,698	\$86,068	\$429,028	\$50,330	13.29%	\$428,228

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Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

LAKE

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES	42,272	23,782	23,781		(23,782)	-100.0%	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL CAPITAL OUTLAY	\$42,272	\$23,782	\$23,781	\$0	(23,782)	-100.0%	\$0

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Col. (2) Ex. A

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

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

LAKE

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	----	0
92 OTHER CONTRACT RESERVE		0			0	----	0
93 SPECIAL CONTINGENCY		2,000		70,163	68,163	3408.2%	69,382
94 EMERGENCY CONTINGENCY		10,000		10,000	0	0.0%	10,000
TOTAL NON-OPERATING		\$12,000		\$80,163	\$68,163	568.0%	\$79,382

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Col. (5) - (3)

Col. (6) / (3)