

Tax Collectors'
Instruction Workbook for
2021-22 Budget Requests



Florida Department of Revenue
Property Tax Oversight
March 2021

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Foreword

Section 195.087, Florida Statutes, and Chapter 12D-11, Florida Administrative Code, require certain tax collectors to submit a budget for their office's operation to the Department of Revenue. This budget is due by August 1 of each year. The Department is responsible for reviewing your budget request and may amend or change the request as necessary so the budget will be neither inadequate nor excessive.

The Property Tax Oversight (PTO) program has developed this budget instruction workbook to assist you in preparing your *Budget Request for Tax Collectors* (Form DR-584).

Budget Timetable

Section 195.087, F.S.

August 1	Budget is due to the Department and your board of county commissioners (BCC)
September 15	Tentative budget approval is due back to the tax collector (TC) with notice to your BCC
September 15 to 30	Additional information from either the TC or the BCC is due to the Department
September 30	The Department sends final budget approval to the TC with notice to the BCC Close of fiscal year. Prepare and submit any necessary transfers for the current operating budget to the Department.
October 1	Budget becomes operational
November 30	Deadline for submitting end-of-year adjustments

Budget Submittal Contact Information

It is important to send budgets to the specific addresses provided here. If you are emailing budgets, please send them to PTO_Budget@floridarevenue.com.

- Submit your budget in Excel (.xls) format. PDF (.pdf) is also an acceptable submission format.
- Do not send zipped files.
- You do not need to mail an additional hard copy. The electronic copy is sufficient.

If you are mailing budgets, please send them to:

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

*Please do not bind or staple your budget packet.

Budget Analyst Contact Information

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Tax Collector's 2021-22 Budget Submission Checklist

ITEM	COMPLETED	INITIAL REVIEW	<i>DOR Use Only</i>
			COMMENTS
Signed certification of budget submittal			
<i>Summary of Reductions Request</i> form is complete			
<i>Summary of Reductions Request Justification</i> form is complete			
Exhibit A			
Totals match <i>Schedules I-III</i>			
Schedule I			
Annual rate for 2020-21 does not exceed current rate			
All authorized positions are counted and reflected			
Appropriate salary increase directive is included, if applicable			
<i>Detail of Permanent Positions</i> form is complete for new employees			
<i>Detail of Vacant Positions</i> form is complete			
<i>FTE by Activity</i> form is complete			
Organizational chart			
Schedule IA			
<i>Certification Worksheet</i> is attached			
OPS, overtime, and special pay are justified			
Documentation for insurance and worker's comp. from county is included			
Schedule II			
<i>Justification Sheet</i> is complete (each line item increase/decrease is justified)			
<i>Contract Worksheet</i> is complete			
<i>Travel Worksheet</i> is complete			
<i>Postage Worksheet</i> is complete			
<i>Education Worksheet</i> is complete			
Schedule III (and IIIA, if applicable)			
<i>Data Processing Justification</i> form is included			
<i>Vehicle Inventory</i> form is attached			
Replacement schedules are attached, if applicable			
Exhibit B			
County funding of deficit letter, if applicable			

General Instructions

- (1) Submit one copy of the budget, including all schedules, exhibits, 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 *III*, then *Exhibit B*. Place justification and additional worksheets immediately after *Exhibit B*. (Do not submit justifications behind the individual schedules.)
- (3) Include current organizational charts. If a reorganization is in progress or anticipated during the budget year, include proposed organizational charts as well.
- (4) Use only whole dollar amounts. **(Do not use cents.)**
- (5) Display percentages in proper percentage form (e.g., 7.65%).
- (6) Written justification on the *Justification Sheet* must accompany **all** increases. You may include additional documentation in addendum form.
- (7) Show a decrease with a minus sign or enclose it in parentheses.

Instructions to Complete *Budget Request for Tax Collectors* (Form DR-584)

- (1) Enter official's name.
- (2) Enter county name.
- (3) Sign form on signature line.
- (4) Enter the date the form is signed.

This form replaces the budget submittal letter, which the Department used in past budget submittals.

Budget Request for Tax Collectors (Form DR-584)

DR-584, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

BUDGET REQUEST FOR TAX COLLECTORS

I, _____, the Tax Collector of _____ County, Florida, certify the proposed budget for the period of October 1, 2021, through September 30, 2022, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

Tax Collector Signature

Date

*Exhibit A, Schedules I-III,
and Exhibit B*

Instructions for *Exhibit A*
Summary of the 2021-22 Budget
by Appropriation Category

If you use the budget request forms in Excel, *Exhibit A* will automatically populate with the data from *Schedules I-III*.

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.
- (2) **ACTUAL EXPENDITURES 2019-20:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2019 and ending September 30, 2020. You must note the expenditure of monies collected in compliance with chapter 119, Florida Statutes, that your approved budget did not include, indicating both the category(s) and amount(s) spent.
- (3) **APPROVED BUDGET 2020-21:** Enter the amounts approved for each category for the 2019-20 fiscal year. This should reflect all approved amendments and transfers.
- (4) **ACTUAL EXPENDITURES 6/30/21:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2020 through June 30, 2021).
- (5) **REQUEST 2021-22:** Enter the amount you are requesting for each category for the fiscal year 2020-21 (October 1, 2021 through September 30, 2022). Each category request must agree with the corresponding *Schedules I* through *III* in the budget.
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2021-22 request over your current approved budget (column (5) minus column (3)). Note decreases with a minus sign or enclose them in parentheses.
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease in a proper percentage format (column (6) divided by column (3)). Note decreases with a minus sign or enclose them in parentheses.

NUMBER OF POSITIONS: Enter the number of positions authorized for the appropriate fiscal year indicated under columns (2) and (5). You must complete this area. Complete columns (6) and (6a) if you are requesting additional positions for 2021-22.

EXHIBIT A

**BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2021-22 BUDGET BY APPROPRIATION CATEGORY**

COUNTY _____

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2019-20	APPROVED BUDGET 2020-21	ACTUAL EXPENDITURES 6/30/21	REQUEST 2021-22	(INCREASE/DECREASE)		AMOUNT APPROVED 2021-22	(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)						---				
TOTAL EXPENDITURES						---				
NUMBER OF POSITIONS		1		1						
							COL (5) - (3) COL (6) / (3)			

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 for each as in your 2020-21 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.

If you are deleting a position, do not reuse or reassign the number for that position.

- (2) **POSITION CLASSIFICATION:** Enter the official followed by each authorized position by title in the same order as they appear on your current budget. Note all reclassifications, showing the old title and the new title. (The Department will not accept grouping of positions by similar classifications.)

Note each position that is less than full-time with an asterisk and show the number of work hours per week in parentheses. Example: Tag Clerk (*25).

- (3) **ANNUAL RATE – 9/30/21:** Enter the annual salary rate (anticipated monthly salary on September 30, 2021 x 12) for each position as of September 30, 2021. Delete the rate for a deleted position at the current rate or at no less than the lowest level rate for an approved position. **The total annual rate for September 30, 2021, cannot exceed your current authorized annual rate. Note: You must complete this column for each position.** If the total annual rate for September 30, 2021 is under your current authorized annual rate amount, then list the difference as “Excess Rate”. You may have accumulated excess rate during the fiscal year due to employee turnover or position changes.

Example:

POSITION TO BE DELETED: Specialist I \$34,000

LOWEST APPROVED POSITION RATE: Clerk \$25,000

The amount of annual rate that must be reduced can be \$34,000 OR \$25,000. If you choose the \$25,000, you can use the remaining rate (\$9,000) as needed.

- (3a) **POSITION DESIGNATION:** Use this column to designate re-employed retirees, Senior Management Services (SMS), Deferred Retirement Option Program (DROP), and vacant positions. These positions should be designated with **R** for re-employed retirees, **S** for SMS, **D** for DROP, and **V** for vacant. Mark employees with certification pay with a **C** for certified. In some situations, you might have a position that is SMS vacant, SMS DROP, or re-employed retiree SMS. Mark these positions **SV**, **SD**, and **RS**, respectively. Request notation for other retirement rates.

Requested Increases

Enter the prorated cost to implement the total adjustments (total adjustments ÷ 12 x number of effective months).

Official: Enter the current salary in column (6) showing no increase in column (4a). The Department of Revenue will make adjustments when we receive final salary figures.

(4a) **GUIDELINE:** If the sum of your adjustments is based on a state, county, or civil service guideline that includes an across-the-board or merit adjustment, 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 an across-the-board pay raise, a written directive detailing the guideline is required.**

Note: Do not calculate guideline increases on unfunded rate or 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 in column (4b) - Other all adjustments which are in addition to an across-the-board or merit guideline increase. Examples include special merit, longevity, and reclassifications. **You must submit a detailed copy of your county longevity policy or any other policy used to justify an increase.** Thoroughly explain and justify each request. Refer to specific justification instructions on page 13.

(5) **FUNDING:** Enter the total amount required to fund the position's salary for the year.

(6) **ANNUAL RATE - 9/30/22:** Enter the total annual salary which you intend to compensate all positions on September 30, 2022. This is an annual calculation, not prorated.

New Positions

Complete columns (1)-(2) and (5)-(6). New positions should follow the same guidelines for columns (1) and (2). Under column (5), enter individually the amount needed to fund each new position you are requesting. This will 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* sheet (see pp. 34-35). Column (6) is the annual calculation of the rate, not prorated.

Summary

Enter only those categories applicable to your budget request. If you are not requesting any new positions, leave that area blank.

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 positions you are requesting for 2021-22 as reflected 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) THROUGH (6): The summary must equal the sum of all *Schedule I* pages for each column (3) through (6). Fill in the official, current, and new positions. The sum of column (5) for current and new positions will appear as one entry on the line for regular employees on *Schedule IA*.

Justification for *Schedule I*

Detail of Salaries

You must justify all increases for *Schedule I* and briefly explain all decreases.

OFFICIAL: Section 145.10, Florida Statutes, establishes the official's salary. Enter the current salary in column (6) showing no increase in column (4a). The Department of Revenue will make adjustments when we receive final salary figures.

CERTIFICATION: If an employee is to obtain certification during the new budget year, indicate the date the employee will take the final course and prorate the salary increase based on certification date.

CURRENT POSITIONS: Indicate the percentage of county, state, or civil service guideline. Attach the written official notification from the county or civil service board.

Requests for adjustments in column (4b) **must be separately identified and include position number, position title, amount of requested increase, and detailed justification for each.** You must include copies of support documentation, such as salary studies, county pay scales, official adopted personnel policies, written directives, or board minutes.

NEW POSITIONS: Each new position must have an identifying position number and position title. You must present a completed *Permanent Position Justification* sheet for each and include factual data to substantiate the need for each request. See instructions for the completion of this form on page 34.

RECLASSIFYING A POSITION: If you are reclassifying a position, reuse an existing position number, retitle the position on *Schedule I*, and make changes to rate/funding as necessary.

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.

Lapse Example:

VACANT POSITION RATE	\$30,000
POSITION FILLED FOR 6 MONTHS	<u>\$15,000</u>
LAPSE GENERATED	\$15,000

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), 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. Do not add your own object codes.
- (2) **ACTUAL EXPENDITURES 2019-20:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2019 and ending September 30, 2020. 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 2020-21:** Enter the approved amounts for each line item for the 2019-20 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments in the same category not requiring the Department's approval.
- (4) **ACTUAL EXPENDITURES 6/30/21:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2020 through June 30, 2021).
- (5) **REQUEST 2021-22:** Enter the amount you are requesting for Fiscal Year 2021-22 (October 1, 2021 through September 30, 2022). Requests for the official and regular employees should agree with the amount required for salaries (column (5)) in the summary on *Schedule I*.
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2021-22 request over your current approved budget (column (5) minus column (3)). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a proper percentage format (column (6) divided by column (3)). Note decreases with a minus sign or enclose them in parentheses.

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 IA*

Detail of Personnel Services

You must justify all increases and briefly explain all decreases.

Justification instructions for the official (object code 11) and regular employees (object code 12), which includes current employees and additional permanent employees, are on page 13 of this workbook. **You must justify temporary employment, overtime, and special pay requests in their entirety without exception.**

CODE 13 EMPLOYEES (TEMPORARY): Indicate number of employees, number of work hours, hourly rate of pay for each, and functions performed.

Note: Do not apply retirement contributions unless you provide documentation to substantiate the need.

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, and certification designation compensation for regular employees. **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 factors for official, employee, SMS/SES, and DROP positions as noted. 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.

CODE 23 LIFE AND HEALTH INSURANCE: Attach the county directive or letter from the vendor. Provide your life and health insurance calculations breakdown. The total amount requested on your calculation spreadsheet should equal the total amount requested on *Schedule IA* (line item 23).

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.

Schedule IA

DETAIL OF PERSONNEL SERVICES							SCHEDULE IA
OBJECT CODE	ACTUAL EXPENDITURES 2019-20	APPROVED BUDGET 2020-21	ACTUAL EXPENDITURES 6/30/21	REQUEST 2021-22	INCREASE/(DECREASE)		AMOUNT APPROVED 2021-22
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL						----	
12 EMPLOYEES (REGULAR)						----	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY						----	
21 FICA							
2152 REGULAR						----	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL						----	
2252 EMPLOYEE						----	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE						----	
24 WORKER'S COMPENSATION						----	
25 UNEMPLOYMENT COMP.						----	
TOTAL PERSONNEL SERVICES						----	

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. Do not add your own object codes.
- (2) **ACTUAL EXPENDITURES 2019-20:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2019 and ending September 30, 2020. 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 2020-21:** Enter the approved amount for each line item for the 2019-20 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 6/30/21:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2020 through June 30, 2021).
- (5) **REQUEST 2021-22:** Enter the amount you are requesting for the fiscal year 2021-22 (October 1, 2021 through September 30, 2022).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2021-22 request over your current approved budget (column (5) minus column (3)). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a proper percentage format (column (6) divided by column (3)). Note decreases with a minus sign or enclose them in parentheses.

Post each total on page 2 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

You must justify all increases and briefly explain all decreases. These worksheets must be included even if there is no request.

CONTRACT WORKSHEET: You must 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. Please specify on the contract worksheet if there are additional items not under a contract that are included in the total line item requests.

TRAVEL WORKSHEET: You must complete the *Travel Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on pages 42-43.

POSTAGE WORKSHEET: You must complete the *Postage Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on page 45-46.

EDUCATION WORKSHEET: You must complete the *Education Worksheet* to support the total amount requested, even if this line item reflects no increase or reduction. Instructions are on page 47-48.

Include county directives, cost statements, and estimates or projections when available.

PROFESSIONAL SERVICES: Please provide estimates for other services, including legal, accounting, and auditing.

Schedule II

DETAIL OF OPERATING EXPENSES							SCHEDULE II
OBJECT CODE	ACTUAL	APPROVED	ACTUAL	REQUEST	INCREASE/(DECREASE)		AMOUNT
	EXPENDITURES	BUDGET	EXPENDITURES		AMOUNT	%	
2019-20	2020-21	6/30/21	2021-22	(6)	(6a)	2021-22	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.						----	
3154 LEGAL						----	
3159 OTHER						----	
32 ACCOUNTING & AUDITING						----	
33 COURT REPORTER						----	
34 OTHER CONTRACTUAL						----	
40 TRAVEL						----	
41 COMMUNICATIONS						----	
42 TRANSPORTATION							
4251 POSTAGE						----	
4252 FREIGHT						----	
43 UTILITIES						----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT						----	
4452 VEHICLES						----	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY						----	

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2019-20	APPROVED BUDGET 2020-21	ACTUAL EXPENDITURES 6/30/21	REQUEST 2021-22	INCREASE/(DECREASE)		AMOUNT APPROVED 2021-22
					AMOUNT	%	
(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						----	
48 PROMOTIONAL						----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS						----	
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 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 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. Do not add your own object codes.
- (2) **ACTUAL EXPENDITURES 2019-20:** Enter the actual operating expenditures for the fiscal year beginning October 1, 2019 and ending September 30, 2020. 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 2020-21:** Enter the amounts approved for each line item for the 2020-21 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 6/30/21:** Enter actual expenditures for the first nine months of your current fiscal year (October 1, 2020 through June 30, 2021).
- (5) **REQUEST 2021-22:** Enter the amount you are requesting for the fiscal year 2021-22 (October 1, 2021 through September 30, 2022).
- (6) **INCREASE/DECREASE AMOUNT:** Enter the dollar increase or decrease of your 2021-22 request over your current approved budget (column (5) minus column (3)). Note decreases with a minus sign or enclose them in parentheses. **You must justify all increases/decreases on the *Justification Sheet*.**
- (6a) **INCREASE/DECREASE PERCENT:** Enter the increase or decrease (column (6)) in a proper percentage format (column (6) divided by column (3)). Note decreases with a minus sign or enclose them in parentheses.

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 funds “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 hardback books that are circulated to students or the general public, the value or cost of which is \$25 or more, and hardback books, the value or cost of which is \$250 or more. **If your county has a guideline that differs from the state guideline, please list the OCO threshold on your *Justification Sheet*.**

OCO is typically a nonrecurring expenditure category that excludes long-term investments involving installment purchases. You do not need to re-justify existing installment purchases reflected in your 2020-21 approved budget unless they have expanded in length or financial commitment. You must justify all new installment purchases and include the item(s), total cost, month/year of acquisition, length of contract, and amount of funding necessary for 2021-22.

CODES 61-62 LAND AND BUILDINGS: Section 197.332, F.S., authorizes tax collectors to purchase buildings and land. Include a resolution for new office space where county work will be performed.

CODE 6451 ELECTRONIC DATA PROCESSING EQUIPMENT (EDP): A *Data Processing Purchase Justification* form must accompany all new requests for data processing equipment. See instructions on page 52.

Submit a comprehensive plan for any requested new system or any 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, and a proposed schedule by year of enhancements, which 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 age and condition of items you will replace. For replacement of vehicles, please 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 in your 2020-21 budget that you did not purchase and are requesting again. You must explain how you used the previously budgeted funds.

Schedule III

DETAIL OF OPERATING CAPITAL OUTLAY							
							SCHEDULE III
OBJECT CODE	ACTUAL	APPROVED	ACTUAL	REQUEST	INCREASE/(DECREASE)		AMOUNT
	EXPENDITURES	BUDGET	EXPENDITURES		AMOUNT	%	APPROVED
(1)	2019-20	2020-21	6/30/21	2021-22	(6)	(6a)	2021-22
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND						---	
62 BUILDINGS						---	
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						---	
6452 OFFICE FURNITURE						---	
6453 OFFICE EQUIPMENT						---	
6454 VEHICLES						---	
66 BOOKS						---	
68 INTANGIBLE ASSETS (SOFTWARE)						---	
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 IIIA*

Detail of Equipment Requested

INSTALLMENT PURCHASES: Enter each item of equipment, total contract cost, month and year purchased, length of contract, and amount necessary to make payments for the 2021-22 budget year. Total the request and enter in the appropriate area.

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 and \$250 for hardback books or \$25 for hardback books circulated to the general public.

The sum of installment purchases and other capital items must equal the total capital outlay request in *Schedule III*, column (5).

Schedule IIIA

OPERATING CAPITAL OUTLAY (CONT.) DETAIL OF EQUIPMENT REQUESTED					SCHEDULE III A
INSTALLMENT PURCHASES					
ITEM	TOTAL CONTRACT COST	MONTH AND YEAR PURCHASED	LENGTH OF CONTRACT	REQUEST 2021-22	

OTHER CAPITAL ITEMS					
ITEM	UNIT PRICE	QUANTITY	REPLACE	NEW	REQUEST 2021-22



Instructions for *Exhibit B*

Statement of Commissions and Expenditures

The purpose of this exhibit is to summarize and display your office's commissions, fees, and expenditures. Complete columns (2)-(4).

- (1) **DESCRIPTION:** The state and county have been prepopulated. Enter the individual district, and list each additional source of revenue in the appropriate area. If you need additional space, use a supplemental sheet showing the same information for all columns.
- (2) **ACTUAL 10/01/19 - 09/30/20:** Enter the actual commissions, expenses, and unused revenues for the fiscal year 2019-20.
- (3) **ACTUAL 10/01/20 - 06/30/21:** Enter the actual commissions from each source for the first nine months of the current budget year (October 1, 2020 through June 30, 2021).
- (3a) **ESTIMATED 07/01/21 - 09/30/21:** Enter the estimated commissions from each source for the last three months of the current budget year (July 1, 2021 through September 30, 2021).
- (3b) **TOTAL 2020-21:** Enter individually by source the amount of actual commissions for the first nine months (column (3)) plus the estimated commissions for the last three months (column (3a)).

After determining the total amount of commissions from all sources in columns (3), (3a), and (3b), subtract the operating expenditures from each column and enter the balance.
- (4) **ESTIMATED 2021-22:** Enter the estimated revenues by individual source for the 2021-22 budget period. Subtract the operating expenditures (i.e., the total operating budget request on *Exhibit A*) and enter the balance.

Important: If your 2021-22 total budget request exceeds your anticipated collections, you must include a statement from the chairman of your board of county commissioners stating the county is aware of this deficiency and will provide funding under s. 145.141, F.S.

Do not include the official's salary guarantee as a line item on your total commissions.

Exhibit B

**STATEMENT OF COMMISSIONS AND EXPENDITURES
FY 2020-2021**

EXHIBIT B

DESCRIPTION	ACTUAL 10/01/19 - 09/30/20	ACTUAL 10/01/20 - 06/30/21	ESTIMATED 07/01/21- 09/30/21	TOTAL 2020 - 2021	ESTIMATED 2021 - 2022
(1)	(2)	(3)	(3a)	(3b)	(4)
Commissions:					
State					
Motor Vehicles					
Environmental Protection					
Game and Fish					
Sales Tax					
Drivers License					
County					
Districts					
Other - List					
Total Commissions					
Less Total Expenditures/Budget					
Balance					

Col. (3) + (3A)

Worksheets and Justification Forms

Instructions for Justification Sheet

Use this form to justify all increases and decreases.

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

JUSTIFICATION: All explanations for increases must be specific.

Refer to separate justification instructions for each schedule. Include all pertinent data to substantiate the request.

General statements, such as increases in workload or parcel count, do not automatically justify an increase. Define the demand and specifically correlate the impact with the requested increase.

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 2021-22 requests on *Exhibit A*, column (6).

Justification Sheet

JUSTIFICATION SHEET FY 2021-2022				
OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
GRAND TOTAL				

Instructions for *Permanent Position Justification*

You must complete and submit this form as justification for additional permanent position(s). **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 and have the same workload.

POSITION DATA: Enter the position number or numbers from *Schedule I*. Also enter the position title from *Schedule I*, state annualized salary rate, current year funding, and if the position is full-time or part-time. Indicate the primary functions to be performed. You do not need to attach or list all functions in the position description.

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, estimated new workload, current employee, and overtime demand associated with the affected workload.

NEED: A description of the need should include 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.

Permanent Position Justification

PERMANENT POSITION JUSTIFICATION FY 2021-2022	
POSITION DATA:	POSITION NO.(S) _____ POSITION TITLE _____ <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME ANNUAL RATE _____ SALARY FUNDING _____ Primary functions to be performed: _____ _____
LOCATION:	Position to be assigned to: _____ Main or Satellite Office: _____ Department or Section: _____
WORKLOAD:	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: _____ _____
NEED:	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. _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ TOTAL CURRENT VACANCIES _____



Instructions for *Detail of Vacant Positions*

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 9/30/21: Enter the annual salary rate of each vacant position as of September 30, 2020.

NUMBER OF DAYS VACANT: Enter the number of days each position has been vacant as of August 1, 2021 (the date the budget request is due to the Department).

Instructions for *Employee Certification Worksheet*

Complete this worksheet and include it in your budget request.

CURRENT DESIGNATIONS: List all current employees who have earned certification designations. Include each position number and position title from *Schedule I*, employee name, date of certification, and amount of annual compensation, if applicable.

NEW DESIGNATIONS: List each employee who you anticipate will complete the course requirements and receive 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 an official's certification pay under Special Pay; an 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*.

If you have no certified employees, please submit the form marked "None."

Employee Certification Worksheet

**EMPLOYEE CERTIFICATION WORKSHEET
FY 2021-2022**

CURRENT DESIGNATIONS 2021-22				
POS. NO.	POSITION TITLE	EMPLOYEE NAME	DATE	ANNUAL AMOUNT
TOTAL CURRENT DESIGNATIONS				
NEW DESIGNATIONS 2021-22				
POS. NO.	POSITION TITLE	EMPLOYEE NAME	DATE	PRORATED AMOUNT
TOTAL NEW DESIGNATIONS				
TOTAL CURRENT AND NEW DESIGNATIONS				



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 3154). 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 explain the differences on the *Contract Worksheet* (see example on next page).

Example (see next page):

Schedule II, object code 4654: Repair and Maintenance, E.D.P. total budget request is for \$45,000. This sample county has contracts only 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.

Instructions for *Travel Worksheet*

This form is required to justify the total request for travel.

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES: Include only reimbursable travel expenses incurred from the normal performance of both tax collection and administrative duties in the county.

FIELD TRAVEL: This section includes only those travel expenses incurred in the physical performance of field work.

NUMBER OF FIELD EMPLOYEES: Indicate the number of employees whose function is to perform tax collection work 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: 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 tax collection work 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: 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 work 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: 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 tax collection work 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: If you are using Excel, the form will total automatically.

TOTAL LOCAL 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, 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. **Note:** Five days of travel equals four nights at a hotel.

CONFERENCES: List conferences that employees will attend by association or organization, 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. **Note:** Five days of travel equals four nights at a hotel.

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: If you are using Excel, the form will total automatically.

TOTAL TRAVEL REQUEST: If you are using Excel, the form automatically totals the estimates for each section to determine your total travel request. This total must equal the total travel request on *Schedule II*, column (5). If the totals do not match, please explain the differences on the *Justification Sheet*.

You must 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)

**TRAVEL WORKSHEET
FY 2021-2022**

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES

FIELD TRAVEL:

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.

ADMINISTRATIVE TRAVEL:

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.

TOTAL LOCAL TRAVEL

SCHOOL, CONFERENCE OR OTHER TRAVEL

SCHOOLS:

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
TOTAL							

CONFERENCES:

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
TOTAL							

OTHER:

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
TOTAL						

TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL

TOTAL TRAVEL REQUEST



Instructions for *Postage Worksheet*

This form is required to justify the total request for postage.

TYPE OF MAIL: Major mass mailings are listed. Identify any additional mass mailings separately under "Other."

NUMBER OF ITEMS: Enter the estimated number of items for each selected mailing.

POSTAGE RATE: Enter the postage rate charges for each mailing. Use discount postage rates for pre-sort, bulk rates, etc., where applicable.

TOTAL: Enter the total amount of each selected mailing (Number of Items multiplied by Postage Rate). This will automatically populate in Excel.

GENERAL CORRESPONDENCE: Include all correspondence other than mass mailings. Space is available to identify various correspondence and postage rates, such as certified mail.

TOTAL POSTAGE REQUEST: The total for both mass mailings and general correspondence should equal your total postage request on *Schedule II*, column (5). If the totals do not match, please explain the differences on the *Justification Sheet* (pp. 32-33).

Note and exclude any reimbursements from the total request.

Postage Worksheet

POSTAGE WORKSHEET FY 2021-2022			
Type of Mail	Number of Items	Postage Rate	Total
MASS MAILINGS:			
TAXES:			
Tax Notices - Real Property			
Tax Notices - Personal Property			
Reminder Notices - Real Property			
Reminder Notices - Personal Property			
Informational Notice to Mortgagor			
TAGS AND REGISTRATIONS:			
Motor Vehicles			
Boats			
OTHER: (Specify Type)			
TOTAL MASS MAILINGS			
GENERAL CORRESPONDENCE			
TOTAL GENERAL CORRESPONDENCE			
TOTAL POSTAGE REQUEST			

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 2021-22 budget period.

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

SPONSOR: The sponsor's initials or type of class (CFC, CFCA, and CPM) will be 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.

TUITION: Indicate the tuition or fee. If you anticipate changes and are using an estimate, type "est." beside the 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 amount related to conferences if this is normally included as an educational expense item.

OTHER EDUCATIONAL EXPENSES (SPECIFY): List and specify any other educational/instructional expense you have included in your education object code request but have not included in the above categories.

TOTAL EDUCATION EXPENSES: If you are using Excel, the form will total automatically.

This request 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).

Education Worksheet

EDUCATION WORKSHEET FY 2021-2022					
SCHOOLS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
WORKSHOPS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
CONFERENCES AND SEMINARS					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					
OTHER EDUCATIONAL EXPENSES (SPECIFY)					TOTAL
TOTAL EDUCATION EXPENSES					

Instructions for *Vehicle Inventory Form*

Complete and submit this form with any request for vehicles. 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., Ford, Honda).

MODEL: Enter the vehicle's year and name (e.g., 2007 Impala).

YEAR LEASED OR PURCHASED: Enter the fiscal 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., Tax Collection, Administration).

If your office does not have any vehicles, please submit the form marked "None."

Vehicle Inventory Form

VEHICLE INVENTORY FORM				
FY 2021-2022				
Vehicle Make	Model	Year Leased or Purchased	Mileage	Assigned Work Unit

Instructions for *Data Processing Purchase Justification*

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

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). **You must prove that a need exists** and that the purchase is necessary to resolve a defective or deficient condition.

ADDITIONAL COMMENTS OR PERTINENT INFORMATION: Provide any additional information or comments to explain the need.

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

Data Processing Purchase Justification

DATA PROCESSING PURCHASE JUSTIFICATION FY 2021-2022					
ITEM REQUESTED	NUMBER REQUESTED	MAKE AND MODEL NUMBER	LENGTH OF PAYMENT SCHEDULE	COST FOR FISCAL YEAR 2021-22	FULL COST
STATEMENT OF NEED: To include but not be limited to age, condition, response time, etc. of existing equipment.					
HOW LONG WILL THIS PURCHASE FULFILL THOSE NEEDS?					
ADDITIONAL COMMENTS OR PERTINENT INFORMATION					



Instructions for *Full-Time Equivalent (FTE) by Activity Form*

This form is required to provide an overview of the activity and workload distribution of your permanent, approved employees.

Enter the number of full-time equivalencies by activity for the upcoming fiscal year (the total should match the total number of current positions on your 2020-21 *Exhibit A*). **Although this form does not include requested new positions for 2021-22, the *Permanent Position Justification* form should validate the need for these positions with this level of detail.**

Enter the most recent annual transaction information by activity. Please indicate the fiscal year for which you are providing transaction data.

In the space at the bottom of the form, provide a list of all activities you have included in the miscellaneous category.

Full-Time Equivalent (FTE) by Activity

2021-22 Tax Collector			
FTE By Activity		Estimated FTE	Estimated Annual Transactions
	Property Tax		
	DMV		
	Game & Fish		
	Sales Tax		
	Drivers License		
	Miscellaneous (list)		
	Administrative		
	Total		
List Miscellaneous activities below:			

Instructions for *Summary of Reductions Request*

Use this form to summarize your current approved budget and your requested budget, along with specific requests from the county for budget reductions.

The Approved Budget 2020-21 column will automatically populate with the data in *Schedules I-III* if you are using Excel.

The Budget Request 2021-22 column will automatically populate with the data in *Schedules I-III* 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.

The Reductions Reflected in Request columns will automatically populate with the data in *Schedules I-III* if you are using Excel.

Use the *Summary of Reductions Request Justification Sheet* (p. 57) to clarify any discrepancy in the reductions the county requested and the reductions in the budget request.

If the county has requested no reductions, please enter a note on this form indicating “No Reductions Requested.”

Summary of Reductions Request

SUMMARY OF REDUCTIONS REQUEST

TAX COLLECTOR

APPROPRIATION CATEGORY	APPROVED BUDGET 2020-21	BUDGET REQUEST 2021-22	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
			AMOUNT	%	AMOUNT	%
PERSONNEL SERVICES (Sch. 1-1A)						---
OPERATING EXPENSES (Sch. II)						---
OPERATING CAPITAL OUTLAY (Sch. III)						
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 2021-2022		
APPROPRIATION CATEGORY	AMOUNT OF VARIANCE	JUSTIFICATION
GRAND TOTAL	\$0	

Budget Amendments and Transfers

Tax Collector

Budget Amendment/Transfer (Form DR-404TC): Instructions

You must justify all transfers and amendments in narrative form.

A. BUDGET AMENDMENTS

Budget amendments are object code changes that either increase or decrease the total budget, the number of positions, or the annual rate. Send one copy to the Department of Revenue and one copy to your board of county commissioners (BCC). The Department will furnish approved copies to the official and the BCC. Notifying the BCC is necessary because the original appropriations changed and thereby come under the provisions of s. 195.087(2), F.S.

You must complete the excess fee information at the bottom of the form when submitting a budget amendment.

B. BUDGET TRANSFERS

Transfers between appropriation categories must have approval from the Department. Transfers between object codes within the same appropriation category do not require the Department's approval. Use whole dollar amounts.

C. FORM

Enter the county, name of official, fiscal year for request, budget transfer or amendment number, and the date of your request.

CATEGORY/LINE ITEM DESCRIPTION: Enter the individual category and object code description for each affected line item. **(Do not enter line items that will have no adjustment(s).)** You may use abbreviations as long as it is clear which line item you want to adjust.

LINE ITEM CODE: Enter the appropriate line item code matching the line item description for each adjustment.

JUSTIFICATION: Enter thorough justification for the requested adjustments. You may attach support documentation or supplemental sheets with justification.

REQUEST

- (a) If adjustments to the number of positions or annual rate are a part of your request, enter the number of positions and the annual rate of your request.
- (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 the form.

APPROVAL: This column is for the Department's use only. The deadline for submitting budget amendments and transfers is 60 days after the end of the fiscal year.

Note: Email budget amendment or transfer requests to PTO_Budget@floridarevenue.com.



References

Tax Collector References Florida Statutes and Florida Administrative Code

Florida Statutes

Guaranteed salary	<u>145.022</u>
Official's salary	<u>145.11</u>
Deficit	<u>145.141</u>
Commissions of property appraisers and tax collectors	<u>192.091</u>
Training	<u>195.002</u>
Forms	<u>195.022</u>
Budgets	<u>195.087</u>
1/12 Expenditure	<u>195.087(5)</u>
Post budgets on website no later than 30 days after adoption	<u>195.087(6)</u>
Use of county lands/buildings	<u>197.332(2)</u>
Bonuses	<u>215.425</u>
State travel reimbursement guidelines	<u>112.061</u>
Return of funds at end of the year	<u>218.36</u>

Florida Administrative Code

Submission of Budgets	<u>12D-11.001</u>
Approval of Tax Collectors' Budgets	<u>12D-11.004</u>
Budget Amendments and Budget Transfers	<u>12D-11.006</u>
Distribution of Excess Funds	<u>12D-11.008</u>