

TAX COLLECTOR'S INSTRUCTION WORKBOOK

2012-13

BUDGET PLANNING

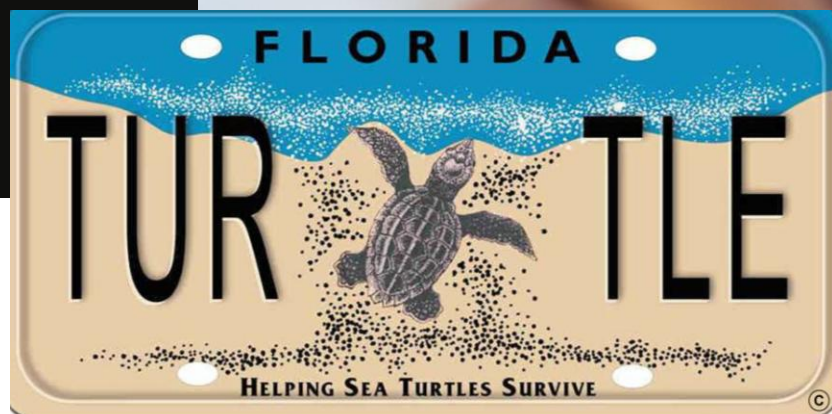
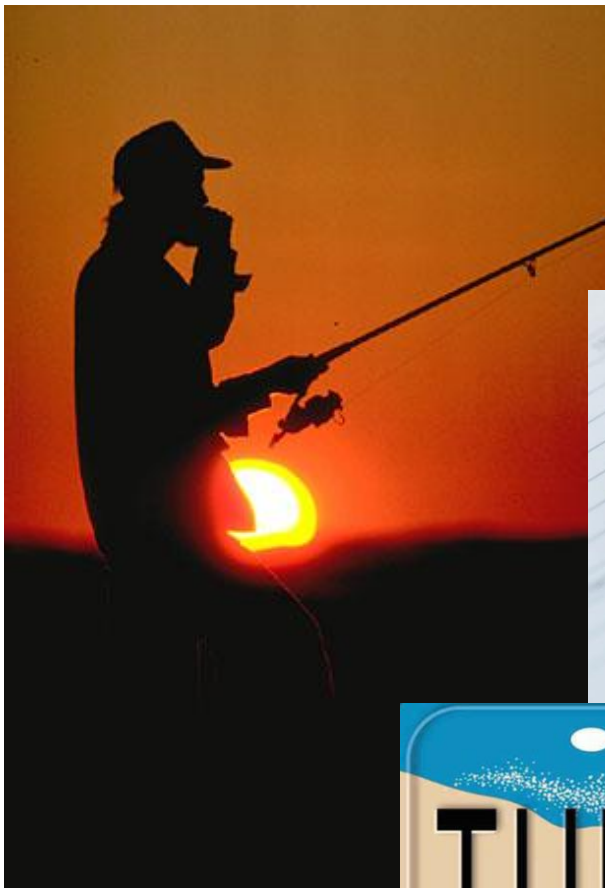


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FOREWORD

Section 195.087, Florida Statutes and Chapter 12D-11, Florida Administrative Code, provide for the submission of a budget for the operation of the tax collector's office to the Department of Revenue. This budget is due on or before August 1 of each year. The Department of Revenue is charged with the review of your budget request. Inadequate or excessive budgets shall be revised as required.

This budget instruction booklet has been developed to assist you in the preparation of your budget. Included also are justification requirements which will provide us with a better tool in understanding the operation, needs and financial requirements of your office.

BUDGET TIMETABLE

August 1	Budget is due to the Department of Revenue and your Board of County Commissioners.
September 15	Tentative budget approval is due back to the official with notice to your Board of County Commissioners.
September 15 to September 30	Additional information from either the Tax Collector or the Board of County Commissioners is due to the Department of Revenue.
September 30	Final budget approval is mailed to the official with notice to the Board of County Commissioners. Close of fiscal year - Any necessary transfers for the current operating budget should be prepared and submitted to the Department of Revenue.
October 1	Budget becomes operational.
November 30	Deadline for submitting end of year adjustments.

**SAMPLE
TRANSMITTAL LETTER**

Ms. Cathy Galavis, Budget Supervisor
Department of Revenue
Property Tax Oversight Program
P.O. Box 3000
Tallahassee, Florida 32315-3000

Dear Ms. Galavis:

In compliance with Section 195.087, Florida Statutes, please find attached the proposed budget for the _____ County Tax Collector's office for the period of October 1, 2012 through September 30, 2013. This budget conforms to the requirements and specifications in the Tax Collector's Instruction Workbook which is provided annually by the Department.

I certify that the information contained herein is a true and accurate presentation of our work program during this period and of our expenditures indicated during prior periods.

Sincerely,

County Tax Collector

Enclosures

cc: Board of County Commissioners

You may e-mail your budget to: Smithcor@dor.state.fl.us

(If you e-mail your budget, please mail a hard copy to us and include all back up documents.)

**TAX COLELCTORS'
2011-12 BUDGET SUBMISSION CHECKLIST**

<u>ITEM</u>	<u>COMPLETED</u>	<u>INITIAL REVIEW</u>	<i>DOR Use Only</i> <u>COMMENTS</u>
Transmittal Letter.....			
Summary of Operations and Initiatives.....			
<i>Exhibit A</i>			
Totals Match Schedule I-III.....			
<i>Schedule I</i>			
Annual Rate for Sept. 2012 does not exceed approved rate. All authorized positions have been counted and reflected.....			
Appropriate Salary Increase Directive Included.....			
New positions are documented and justified.....			
<i>Schedule IA</i>			
Certification Worksheet is attached.....			
OPS, Overtime & Special Pay justified.....			
Documentation for Insurance & Worker's Comp. from County is included.....			
<i>Schedule II</i>			
Contracts or estimates for EDP services or consultants are attached.....			
Travel Request is documented by Travel Worksheet.....			
Postage & Education Worksheets are attached.....			
Each line item increase is documented on the justification form.....			
<i>Schedule III</i>			
Data Processing Justification form is included for new purchases.....			
Vehicle Inventory Form is attached			
Replacement schedules, if applicable, are attached.....			
<i>Exhibit B</i>			
Organizational Chart`.....			

GENERAL INSTRUCTIONS

1. Submit one copy. The copy should be a complete set including all schedules and justification. (Include all schedules even if certain schedules have no request.)
2. Submit one copy of Schedule I.
3. The budget should be submitted in the following sequence: Transmittal Letter and Exhibit A followed by Schedules I through III then Exhibit B. Justification should be attached directly following Exhibit B. (Do not attach justification behind the individual schedules.)
4. Include current Organizational Charts. If a reorganization is in progress or anticipated during the budget year, include proposed Organizational Charts as well.
5. Use only whole dollar amounts. **(DO NOT USE CENTS)**
6. Display percentages in proper percentage form. (i.e., 7.65%)
7. **ALL** increases must be accompanied by written justification on the justification form. Additional documentation may be included in addendum form.

Specific guidelines are included in the instructions for each schedule and instructions for justification.

8. BUDGETS SHOULD BE MAILED TO THIS ADDRESS ONLY:

Ms. Cathy Galavis, Budget Supervisor
Department of Revenue
Property Tax Oversight Program
P. O. Box 3000
Tallahassee, Florida 32399-0126

TELEPHONE AND FAX NUMBER

Telephone: (850) 617-8845
FAX: (850) 617-6101

**INSTRUCTIONS FOR EXHIBIT A
SUMMARY OF THE 2012-13 BUDGET
BY APPROPRIATION CATEGORY**

Complete all columns including bottom portion for number of positions. Each column must agree with the corresponding schedule within the budget.

1. All appropriation categories have been preprinted.
2. **ACTUAL EXPENDITURES 2010-11.** Enter the actual operating expenditures for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The expenditure of monies collected in compliance with Chapter 119, not included in your approved budget, must be noted indicating both the category(s) and amount(s) expended.
3. **APPROVED BUDGET 2011-12.** Enter the amounts approved for each category for the 2011-12 fiscal year. This should include all approved amendments and transfers.
4. **ACTUAL EXPENDITURES 6/30/12.** Enter actual expenditures for the first nine months of your current fiscal year October 1, 2011 through June 30, 2012.
5. **REQUEST 2012-13.** Enter the amount being requested for each category for the fiscal year 2012-13 (October 1, 2012 through September 30, 2013). Each category request must agree with the corresponding Schedules I through III within the budget.
6. **INCREASE/DECREASE AMOUNT.** Enter the dollar increase or decrease of your 2012-13 request over your current approved budget (Column 5 minus Column 3). Decreases should be noted by a minus sign or encased in parentheses.
- 6a. **INCREASE/DECREASE PERCENT.** Enter the increase or decrease in a proper percentage manner (Column 6 divided by Column 3). Decreases should be noted by a minus sign or encased in parentheses.
7. **AMOUNT APPROVED 2012-13.** This column is **RESERVED FOR DEPARTMENT OF REVENUE USE.**

NUMBER OF POSITIONS. Enter the number of positions authorized for the appropriate fiscal year indicated under each column from 2 through 5. **THIS AREA MUST BE COMPLETED.** Columns 6 and 6a should be completed if additional positions are being requested for 2012-13.

DR-584, R. xx-11

Rule 12D-16.002, eff. x/11

**TAX COLLECTOR'S
SUMMARY OF THE 2012-13 BUDGET BY APPROPRIATION CATEGORY**

COUNTY _____

EXHIBIT A

	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/12	REQUEST 2012-13	(INCREASE/DECREASE)		AMOUNT APPROVED 2012-13	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$0	\$0	\$0	\$0	\$0	---			
OPERATING EXPENSES (Sch. II)	\$0	\$0	\$0	\$0	\$0	---			
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	---			
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	---			
NUMBER OF POSITIONS		0		1	1	---			
					COL (5) - (3) COL (6) / (3)				

**INSTRUCTIONS FOR
SCHEDULE I
DETAIL OF SALARIES**

1. **POSITION NUMBER.** Enter the position number for each authorized position using the same number for each as reflected in your 2011-12 budget. (Numbers should remain unchanged even if the position is reclassified.)

New positions being requested should have a number assigned in consecutive order directly following the highest number assigned to the last current employee.

If a position is being deleted the number for that position should not be re-used or reassigned. In addition, the rate for the position to be deleted must be deleted at the current rate or at not less than the lowest level rate for an approved position.

2. **POSITION CLASSIFICATION.** Enter the Official followed by each individual authorized position by title in the same order appearing on your current budget. All reclassifications should be so noted showing the old title *and* the new title. (Grouping of positions by similar classifications will not be accepted.) **Note each position that is less than full-time with an asterisk (*) and showing number of work hours per week in parentheses. (Example: Tag Clerk (*)(25).)**
3. **ANNUAL RATE - SEPTEMBER 30, 2012.** Enter the annual salary rate (anticipated monthly salary on September 30, 2012 x 12) at which each position will be compensated on September 30, 2012. Annual rates for vacant positions should be shown at the minimum for that pay grade. **THE TOTAL ANNUAL RATE FOR SEPTEMBER 30, 2012, CANNOT EXCEED YOUR CURRENT AUTHORIZED ANNUAL RATE. NOTE: THIS COLUMN MUST BE COMPLETED FOR EACH INDIVIDUAL.**
- 3a. **POSITION DESIGNATION** - This column is to be used to designate Re-employed Retirees, SMS, 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. There also may be a situation where you have a position that is **SMS Vacant, SMS DROP, or Re-employed Retiree SMS**. These positions should be marked **SV, SD, and RS** respectively. This is to enable appropriate retirement rate calculations. With exception of the official's retirement, and unless otherwise designated, retirement calculations will be based on "Regular Employee" rates.

REQUESTED INCREASES

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

OFFICIAL - If no estimate has been provided, enter current salary in column 6 showing no increase in 4a. Adjustments will be made by this office upon receipt of final factors.

- 4a. **GUIDELINE -STATE OR COUNTY.** If the sum of your adjustments is based on a State, County, or Civil Service guideline which includes an across the board and/or a merit adjustment, that amount should be entered in total in the summary area. It will not be necessary to show these by individual position. If the guideline is comprised of additional components, these amounts should be entered in Column 4b-Other. If other than a State, guideline is used, a written directive from the County or Civil Service is required.
NOTE: Do not calculate guideline increases on certification compensation.
- 4b. **OTHER.** Individually enter by position in Column 4b-Other, all adjustments which are in addition to an across the board and/or merit guideline increase. Examples of such adjustments are: special merit, longevity and reclassifications. Each request must be thoroughly explained and justified.
5. **AMOUNT REQUIRED FOR SALARIES;** enter in total the amount required to fund the salary of the position for the year.
ADDITIONAL PERMANENT POSITIONS; enter individually the amount needed to fund each new position being requested. This will be a prorated cost based on the number of months each position will be filled (Annual Salary divided by 12 x number of effective months). This amount must agree with the amount of salary funding shown on each permanent position justification sheet.
6. **ANNUAL RATE - SEPTEMBER 30, 2013.** Enter in total the annual salary which you intend to compensate all positions on September 30, 2013. This is an annual calculation, not prorated.

APPROVED INCREASES

7. **7a, 7b, 8 and 9 ARE RESERVED FOR DEPARTMENT OF REVENUE USE.**

SUMMARY

Enter only those categories applicable to your budget request. If no new positions are being requested, leave that area blank.

COLUMN 1 - POSITIONS. Enter total number of positions as itemized on all Schedule I pages. (This total must agree with the total number of positions being requested for 2011-12 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 the deletion of 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 be shown as one entry on the line for regular employees on Schedule IA.

PLEASE READ CAREFULLY INSTRUCTIONS FOR JUSTIFICATION FOR SALARIES, ON PAGE 12. THESE INSTRUCTIONS MUST BE FOLLOWED IN JUSTIFYING ANY SALARY INCREASE.

**JUSTIFICATION
SCHEDULE I
DETAIL OF SALARIES**

All increases shown on Schedule I must be justified. Decreases should have a brief explanation.

OFFICIAL. if no estimate has been provided, enter current salary in Column 6 showing no increase in 4a. This office will make adjustments upon receipt of final salary figures.

Certification - If certification is to be obtained during the new budget year, indicate date the final course will be taken and prorate salary increase based on certification date.

CURRENT POSITIONS. Indicate percentage of County, State or Civil Service guideline. Attach written official notification from County or Civil Service Board.

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

ADDITIONAL PERMANENT EMPLOYEES. Each new position must be identified with a position number and position title. A completed Permanent Position Justification Sheet must be presented for each and include factual data to substantiate the need for each individual request. See instructions for the completion of this form on Page 32.

LAPSE FACTOR. If a lapse factor has been applied to salaries, note this factor on the justification form.

**INSTRUCTIONS FOR
SCHEDULE IA
DETAIL OF PERSONAL SERVICES**

1. All appropriate line items have been preprinted.
2. **ACTUAL EXPENDITURES 2010-11.** Enter the actual operating expenditures for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The expenditure of monies collected in compliance with Chapter 119, not included in your approved budget, must be noted indicating the line item(s) and amount(s) expended.
3. **APPROVED BUDGET 2011-12.** Enter the amounts approved for each line item for the 2011-12 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments made within the same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 6/30/12.** Enter actual expenditures for the first nine months of your current fiscal year October 1, 2011 through June 30, 2012.
5. **REQUEST 2012-13.** Enter the amount being requested for the fiscal year 2012-13 (October 1, 2012 through September 30, 2013). Requests for the Official and regular employees should agree with the Amount Required for Salaries (Column 5) shown in the Summary on Schedule I.
6. **INCREASE/DECREASE AMOUNT.** Enter the dollar increase or decrease of your 2011-12 request over your current approved budget (Column 5 minus Column 3). Decreases should be noted by a minus sign or encased in parentheses.
- 6a. **INCREASE/DECREASE AMOUNT.** Enter the increase or decrease (Column 6) in a proper percentage manner (Column 6 divided by Column 3). Decreases should be noted by a minus sign or encased in parentheses.
7. **AMOUNT APPROVED 2012-13.** This column is **RESERVED FOR DEPARTMENT OF REVENUE USE.**

POST EACH TOTAL FOR COLUMNS 2 THROUGH 6a TO THE CORRESPONDING COLUMNS ON EXHIBIT A.

**JUSTIFICATION
SCHEDULE IA
DETAIL OF PERSONAL SERVICES**

All increases must be justified. Decreases should have a brief explanation.

Justification instructions for the Official (Object Code 11) and Regular Employees (Object Code 12) which include current employees and additional permanent employees have been covered on page 12 of this booklet. Temporary employment, overtime and special pay requests must be justified in their entirety without exception.

TEMPORARY EMPLOYMENT. Indicate number of employees, number of work hours, hourly rate of pay for each and functions performed.

NOTE: Retirement contributions should not be applied unless documentation is provided to substantiate the need.

OVERTIME. Indicate number of employees, number of work hours, hourly rate of pay for each and functions performed. Do not include exempt positions to which compensatory time is provided in lieu of paid overtime.

SPECIAL PAY. Special compensation should be included 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 adopted by the county, and certification designation compensation for regular employees. However, certification pay for the Official should be included in object code 11 and never included in Special Pay. All requests must be fully explained and justified, detailed by type of compensation, position and amount.

FICA. Use factors as noted.

Regular - Include only the official and regular authorized positions.

Temporary - Include temporary employees and enter only if the calculation for temporary employees cannot be absorbed.

RETIREMENT. Use individual factors for Official and permanent SMS and DROP positions as noted. Please specify positions that are designated SMS and DROP on Schedule I, Detail of Salaries, in the column provided (i.e. Position Designation (3a)). Do not include those positions designated SMS or DROP in the regular employee calculation.

LIFE AND HEALTH INSURANCE. Attach county directive or letter from vendor. Number of employees and amount per month can be provided in lieu of above.

WORKER'S COMPENSATION. Attach county directive or provide computations to substantiate request.

UNEMPLOYMENT COMPENSATION. Include number of persons drawing from this fund, rate of payment and number of payments included in request.

DETAIL OF PERSONNEL SERVICES							SCHEDULE IA
OBJECT CODE	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/12	REQUEST 2012-13	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONAL SERVICES:							
11 OFFICIAL				\$0	\$0	----	
12 EMPLOYEES (REGULAR)				0	0	----	
13 EMPLOYEES (TEMPORARY)					0	----	
14 OVERTIME					0	----	
15 SPECIAL PAY					0	----	
21 FICA							
2152 REGULAR					0	----	
2153 OTHER					0	----	
22 RETIREMENT							
2251 OFFICIAL					0	----	
2252 EMPLOYEE					0	----	
2253 SMS/SES					0	----	
2254 DROP					0	----	
23 LIFE & HEALTH INSURANCE					0	----	
24 WORKER'S COMPENSATION					0	----	
25 UNEMPLOYMENT COMP.					0	----	
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	0	----	\$0

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 II
DETAIL OF OPERATING EXPENSES**

1. All appropriate line items have been preprinted.
2. **ACTUAL EXPENDITURES 2010-11.** Enter the actual operating expenditures for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The expenditure of monies collected in compliance with Chapter 119, not included in your approved budget, must be noted indicating the line item(s) and amount(s) expended.
3. **APPROVED BUDGET 2011-12.** Enter the amounts approved for each line item for the 2011-12 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments made within this same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 6/30/12.** Enter actual expenditures for the first nine months of your current fiscal year - October 1, 2011 through June 30, 2012.
5. **REQUEST 2012-13.** Enter the amount being requested for the fiscal year 2012-13 (October 1, 2012 through September 30, 2013).
6. **INCREASE/DECREASE AMOUNT.** Enter the dollar increase or decrease of your 2012-13 request over your current approved budget (Column 5 minus Column 3). Decreases should be noted by a minus sign or encased in parentheses.
- 6a. **INCREASE/DECREASE PERCENT.** Enter the increase or decrease (Column 6) in a proper percentage manner (Column 6 divided by Column 3). Decreases should be noted by a minus sign or encased in parentheses.
7. **AMOUNT APPROVED 2012-13.** This column is **RESERVED FOR DEPARTMENT OF REVENUE USE.**

POST EACH TOTAL ON PAGE TWO FOR COLUMNS 2 THROUGH 6a TO THE CORRESPONDING COLUMNS ON EXHIBIT A.

**JUSTIFICATION
SCHEDULE II
DETAIL OF OPERATING EXPENSES**

All increases must be justified. Decreases should have a brief explanation.

The travel worksheet must be completed to support the total amount requested even though no increase or reduction is reflected in this line item. Instructions are on pages 36 and 37.

The Postage and Education worksheets must be completed to support the total amount requested even if no increase or reduction is reflected in these line items. Instructions are on pages 39 and 41.

Include county directives, cost statements, and estimates or projections when available. Contracts for data processing services and software development or improvements should be attached.

Estimates for other services including legal and accounting and auditing should be provided.

DETAIL OF OPERATING EXPENSES							SCHEDULE II
OBJECT CODE	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/12	REQUEST 2012-13	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.					\$0	----	
3154 LEGAL					0	----	
3159 OTHER					0	----	
32 ACCOUNTING & AUDITING					0	----	
33 COURT REPORTER					0	----	
34 OTHER CONTRACTUAL					0	----	
40 TRAVEL					0	----	
41 COMMUNICATIONS					0	----	
42 TRANSPORTATION							
4251 POSTAGE					0	----	
4252 FREIGHT					0	----	
43 UTILITIES					0	----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT					0	----	
4452 VEHICLES					0	----	
4453 OFFICE SPACE					0	----	
4454 E.D.P.					0	----	
45 INSURANCE & SURETY					0	----	

DETAIL OF OPERATING EXPENSES (CONT.)							SCHEDULE II
OBJECT CODE	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/12	REQUEST 2012-13	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT					\$0	----	
4652 VEHICLES					0	----	
4653 OFFICE SPACE					0	----	
4654 E.D.P.					0	----	
47 PRINTING & BINDING					0	----	
48 PROMOTIONAL					0	----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS					0	----	
4959 OTHER					0	----	
51 OFFICE SUPPLIES					0	----	
52 OPERATING SUPPLIES					0	----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS					0	----	
5452 SUBSCRIPTIONS					0	----	
5453 EDUCATION					0	----	
5454 DUES/MEMBERSHIPS					0	----	
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	0	----	\$0

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**

1. All appropriate line items have been preprinted.
2. **ACTUAL EXPENDITURES 2010-11.** Enter the actual operating expenditures for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The expenditure of monies collected in compliance with Chapter 119, not included in your approved budget, must be noted indicating the line item(s) and amount(s) expended.
3. **APPROVED BUDGET 2011-12.** Enter the amounts approved for each line item for the 2011-12 fiscal year. This should include all approved amendments/transfers and reflect any line item adjustments made within this same category not requiring departmental approval.
4. **ACTUAL EXPENDITURES 6/30/12.** Enter actual expenditures for the first nine months of your current fiscal year - October 1, 2011 through June 30, 2012.
5. **REQUEST 2012-13.** Enter the amount being requested for the fiscal year 2012-13 (October 1, 2012 through September 30, 2013).
6. **INCREASE/DECREASE AMOUNT.** Enter the dollar increase or decrease of your 2012-13 request over your current approved budget (Column 5 minus Column 3). Decreases should be noted by a minus sign or encased in parentheses.
- 6a. **INCREASE/DECREASE PERCENT.** Enter the increase or decrease (Column 6) in a proper percentage manner (Column 6 divided by Column 3). Decreases should be noted by a minus sign or encased in parentheses.
7. **AMOUNT APPROVED 2012-13.** This column is **RESERVED FOR DEPARTMENT OF REVENUE USE.**

POST EACH TOTAL FOR COLUMNS 2 THROUGH 6a TO THE CORRESPONDING COLUMNS ON EXHIBIT A.

**DETAIL OF OPERATING CAPITAL OUTLAY
SCHEDULE III
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 2011-12 budget year. Total request and enter in appropriate area.

OTHER CAPITAL ITEMS. Detail requested purchases by item, unit price, quantity, if new or replacement and total. Include requested book purchases. The state guideline for OCO is \$1,000 for equipment and fixtures and \$250 for hardback covered bound books or \$25 for hardback covered books circulated to the general public.

The sum of Installment Purchases and Other Capital Items must equal the Total Capital Outlay request in Column 5.

**JUSTIFICATION
SCHEDULE III
DETAIL OF OPERATING CAPITAL OUTLAY**

Operating Capital Outlay is typically a nonrecurring expenditure category with the exception of long term investments involving installment purchases. Existing installment purchases reflected in your 2011-12 approved budget need not be re-justified unless they have expanded in length and/or financial commitment. All new installment purchases must be justified and include item(s), total cost, month/year of acquisition, length of contract and amount of funding necessary for 2012-13.

LAND AND BUILDINGS: Section 197.332, Florida Statutes was amended during the 2011 Legislative Session and now gives Tax Collectors the authority to purchase buildings and land.

DATA PROCESSING EQUIPMENT: A Data Processing Purchase Justification form must accompany all new requests for data processing equipment. See instructions on page forty-three.

A comprehensive plan should be submitted for any new system requested or any updates to currently owned systems. This includes systems co-owned with another office in your county. The plan should include initial equipment; year of acquisition and a proposed schedule by year of enhancements that will be reflected in future budgets.

OFFICE FURNITURE, EQUIPMENT AND VEHICLES: Replacement schedules do not automatically justify the need for replacement. Include age and condition of items to be replaced. If you are requesting vehicles, please complete the vehicle inventory form located on page 46, and indicate which (if any) vehicles will be replaced.

INTANGIBLE ASSETS - Per GASB Statement 51 and the updated Uniform Accounting System Manual, this is a new object code to be used for Intangible Assets

NOTE: Items approved in your 2011-12 budget that were not purchased and are being requested again must be identified. An explanation must be given as to why the items were not purchased.

DETAIL OF OPERATING CAPITAL OUTLAY							
							SCHEDULE III
OBJECT CODE	ACTUAL EXPENDITURES 2010-11	APPROVED BUDGET 2011-12	ACTUAL EXPENDITURES 6/30/12	REQUEST 2012-13	INCREASE/(DECREASE)		AMOUNT APPROVED 2012-13
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
61 LAND					\$0	----	
62 BUILDINGS					\$0	----	
6451 E.D.P.					\$0	----	
6452 OFFICE FURNITURE					\$0	----	
6453 OFFICE EQUIPMENT					\$0	----	
6454 VEHICLES					\$0	----	
66 BOOKS					\$0	----	
68 INTANGIBLE ASSETS (SOFTWARE)	0	0	0	\$0	\$0	----	
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	----	\$0

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
EXHIBIT B
STATEMENT OF COMMISSIONS AND EXPENDITURES**

The purpose of this Exhibit is to summarize and display the commissions, fees and expenditures of your office.

THIS EXHIBIT MUST BE COMPLETED AS IT IS A PART OF THE BUDGET.

DESCRIPTION. The State and County have been preprinted. Enter the individual district and list each other source of revenue in the appropriate area. If additional space is required, use a supplemental sheet showing the same information for all columns.

ACTUAL 10/01/10 - 09/30/11. Enter the actual commissions, expenses and unused revenues for the fiscal year 2010-11.

ACTUAL 10/01/11 - 06/30/12. Enter the actual commissions from each source for the first 9 months of the current budget year (October 1, 2011 through June 30, 2012).

ESTIMATED 07/01/12 - 09/30/12. Enter the estimated commissions from each source for the last 3 months of the current budget year (July 1, 2012 through September 30, 2012).

TOTAL 2011-12. Enter individually by source, the amount of actual commissions for the first 9 months (Column 3) plus the estimated commissions for the last 3 months (Column 3a).

After determining the total amount of commissions from all sources in Columns (3), 3(a) and 3(b), subtract the operating expenditures from each column and enter the balance.

ESTIMATED 2012-13. Enter the estimated revenues by individual source for the 2012-13 budget period. Subtract the operating expenditures (this should be the total operating budget request as reflected on Exhibit A) and enter the balance.

IMPORTANT: If your 2012-13 total budget request exceeds your anticipated collections, it will be necessary to include a statement from the Chairman of your Board of County Commissioners stating the county is aware of this deficiency and will provide funding as provided in Section 145.141, F.S.

STATEMENT OF COMMISSIONS AND EXPENDITURES					
					EXHIBIT B
DESCRIPTION	ACTUAL 10/01/10 - 09/30/11	ACTUAL 10/01/11- 06/30/12	ESTIMATED 07/01/12 - 09/30/12	TOTAL 2011- 2012	ESTIMATED 2012- 2013
(1)	(2)	(3)	(3a)	(3b)	(4)
Commissions:					
State				0	
Motor Vehicles				0	
Environmental Protection				0	
Game and Fish				0	
Sales Tax				0	
Drivers License					
County				0	
Districts				0	
				0	
				0	
				0	
				0	
Other - List				0	
				0	
				0	
				0	
				0	
				0	
Total Commissions	\$0	\$0	\$0	\$0	\$0
Less Total Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Balance	\$0	\$0	\$0	\$0	\$0

Col. (3) + (3A)

Worksheets and Justification Forms

INSTRUCTIONS FOR JUSTIFICATION FORM

The primary tool for budget analysis is the use of historical expenditures and justification. Sufficient justification is necessary in order to insure a fair analysis, which will further insure adequate spending authority.

This form is to be used to justify all increases with the exception of those justified by completion of worksheets

OBJECT CODE NUMBER. Enter the object code for the specific line item to be addressed.

OBJECT CODE NAME. Enter the name of the specific line item to be addressed.

SCHEDULE. Enter the schedule on which this particular line item appears in the budget.

AMOUNT. Enter the amount of increase or decrease for each line item found 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. Support documentation is encouraged; however, it is not necessary to include voluminous copies of monthly billings or individual service agreements.

General statements such as increases in workload or parcel count do not automatically justify an increase. It is imperative to define the demand and specifically correlate the impact with the requested increase.

TOTAL. Enter the sum of all increases/decreases shown on each justification page.

JUSTIFICATION SHEET

OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
GRAND TOTAL				

**INSTRUCTIONS FOR
PERMANENT POSITION JUSTIFICATION**

This form must be completed and submitted as justification for additional permanent position(s). Grouping of positions is permissible if they are of the same classification and have the same workload.

POSITION DATA. Enter position number or numbers as reflected on Schedule I. Also enter Position Title as shown on 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. It is not necessary to attach or detail all functions provided in a position description.

LOCATION. Provide department and/or section in the specific office (main or satellite) in which this position will be located.

WORKLOAD. Complete entire section detailing current workload, estimated new workload, and current employee and overtime demand associated with affected workload and descriptive narrative of need. Also include total current office vacancies.

NEED. A descriptive narrative of the need should include all supportive information to document the demand.

IT MUST BE CLEAR THAT A NEED DOES EXIST AND CANNOT BE ABSORBED BY CURRENT STAFFING OR OTHER SOLUTIONS.

INSTRUCTIONS FOR EMPLOYEE CERTIFICATION WORKSHEET

This worksheet is required to justify your certification requests.

CURRENT DESIGNATIONS. List all current employees that have been awarded certification designations. Include each position number and position title as reflected on Schedule I, employee name, date of certification and amount of annual compensation, if applicable.

NEW DESIGNATIONS. List each employee that you anticipate will complete the course requirements and receive certification designation during the new budget year. Include each position number and position title as reflected on Schedule I, employee name, amount of prorated compensation and the annual compensation, if applicable.

The total compensation for certification should not be included in the annual rate on which pay increases are calculated but should be included **ONLY** under Special Pay on Schedule IA.

INSTRUCTIONS FOR TRAVEL WORKSHEET

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

LOCAL TRAVEL. Include only reimbursable travel expenses incurred from the normal performance of both field and administrative duties within the county.

FIELD: This section includes only those travel expenses incurred in the physical performance of duties directly related to the collection of taxes, fees or other charges.

NUMBER OF FIELD PERSONNEL. Indicate the number of employees whose function is to perform field collection or inspection duties and are reimbursed for travel on a recurring basis.

NUMBER OF VEHICLES USED. Indicate the number of personal, county and/or office owned vehicles used to perform field collection or inspection duties.

PERSONAL VEHICLE REIMBURSEMENT. If field personnel are reimbursed mileage for the use of their personal vehicles, indicate the estimated total mileage expected for this budget year. State the per mile allowance or annualized flat rate reimbursement and total dollar requirement for personal vehicle reimbursement.

ADMINISTRATIVE: This section includes all reimbursed travel expenses incurred by the official and their staff in performing the administrative functions of the office. Include any reimbursed travel for official business conducted within the county. Note either on this form or on justification sheet, what type(s) of travel this includes.

NUMBER OF ADMINISTRATIVE PERSONNEL. Indicate the number of administrative employees who travel within the county in the performance of their duties on a recurring basis.

NUMBER OF VEHICLES USED. Indicate the number of personal, county and/or office owned vehicles used for branch office travel.

PERSONAL VEHICLE REIMBURSEMENT. If administrative personnel are reimbursed for the use of their personal vehicles, indicate the estimated total mileage expected for this budget year. State the per mile allowance or annualized flat rate reimbursement and total dollar requirement for personal vehicle reimbursement. (State guideline is currently 44.5 cents per mile.)

BRANCH OFFICE: This area should include only those reimbursable travel expenses incurred for branch office business. Made between the main & branch offices and between branch offices.

NUMBER OF PERSONNEL. Indicate the number of employees whose function requires branch office travel and are reimbursed on a recurring basis.

NUMBER OF VEHICLES USED. Indicate the number of personal, county and/or office owned vehicles used for this purpose.

PERSONAL VEHICLE REIMBURSEMENT. If administrative personnel are reimbursed for the use of their personal vehicles, indicate the estimated total mileage expected for this budget year. State the per mile allowance or annualized flat rate reimbursement and total dollar requirement for personal vehicle reimbursement.

MISCELLANEOUS TRAVEL. This section includes any travel expenses incurred for school, conference, legislative and general travel outside of your county.

SCHOOL. List schools to be attended by sponsoring organization, number attending, number of days each employee will be attending, number of personal vehicles to be used, mileage, room allowance, per diem and total dollars needed for each.

CONFERENCE. List conferences to be attended by association or organization, number to attend, number of days each employee will be attending, number of personal vehicles to be used, mileage, room allowance, per diem and total dollars needed for each.

LEGISLATIVE. Enter average number of trips anticipated to attend legislative sessions or committee meetings, mileage, room allowance, per diem and total dollars needed for this purpose.

GENERAL. Indicate average number of trips outside of your county to attend miscellaneous meetings, mileage, room allowance, per diem and total dollars necessary.

MOTOR POOL CHARGES. If vehicles from the county motor pool are used, enter the expected county charges for the budget year. Do not include any maintenance or repair costs that are charged separately.

TOTAL TRAVEL REQUEST. Enter the total estimate for each section to determine your total travel request. This total must equal the total travel request as shown on Schedule II, Column 5.

ENCLOSE A COPY OF YOUR TRAVEL REIMBURSEMENT RATES IF YOUR RATES DIFFER FROM STATE GUIDELINE.

TRAVEL WORKSHEET							
LOCAL TRAVEL							
FIELD TRAVEL:							
Number of Personnel	Office Owned Vehicles	County Owned Vehicles	Personal Vehicles	Total Miles for Per. Vehicles	Mileage Allowance	Flat Rate/ No. at Flat Rate	TOTAL
ADMINISTRATIVE TRAVEL:							
Number of Personnel	Office Owned Vehicles	County Owned Vehicles	Personal Vehicles	Total Miles for Per. Vehicles	Mileage Allowance	Flat Rate/ No. at Flat Rate	TOTAL
TOTAL LOCAL TRAVEL							
MISCELLANEOUS TRAVEL							
SCHOOLS:							
Sponsor	City	No. Attending/ No. Days Each	Personal Vehicles	Mileage	Room Allowance	Per Diem	TOTAL
TOTAL							
CONFERENCES:							
Sponsor	City	No. Attending/ No. Days Each	Personal Vehicles	Mileage	Room Allowance	Per Diem	TOTAL
TOTAL							
OTHER:							
TYPE OF TRAVEL			Number of Trips	Mileage	Room Allowance	Per Diem	TOTAL
TOTAL							
TOTAL MISCELLANEOUS TRAVEL							
MOTOR POOL CHARGES							
TOTAL TRAVEL REQUEST							

INSTRUCTIONS FOR POSTAGE WORKSHEET

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

1. **MASS MAILINGS.** Major mass mailings have been listed. Identify any additional mass mailings separately under "OTHER."
2. **NUMBER OF ITEMS.** Enter the estimated number of items for each selected mailing.
3. **POSTAGE RATE.** Enter the postage rate charges for each mailing. Discount postage rates for pre-sort, bulk rates, etc. should be used where applicable.
4. **TOTAL.** Enter the total amount of each selected mailing (Column 2 multiplied by Column 3).
5. **GENERAL CORRESPONDENCE.** Include all correspondence other than mass mailings. Space has been provided to identify various correspondence and postage rates such as certified mail, etc.
6. **GRAND TOTAL.** The total postage for both Mass Mailings and General Correspondence should equal your total postage request as shown on Schedule II, Column 5.

NOTE: ANY REIMBURSEMENTS SHOULD BE SO NOTED AND EXCLUDED FROM THE TOTAL REQUEST.

INSTRUCTIONS FOR EDUCATION WORKSHEET

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

List in the appropriate category each educational or training program you and your employees plan to attend during the 2011-12 budget period.

Include only tuition or fee based instructional programs. It will not be necessary to list each individual course if several share the same sponsor and tuition.

SPONSORING ORGANIZATION. Initials of the sponsor 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 be held.

TUITION. Indicate the tuition or fee to be charged. If changes are anticipated and an estimate is being used, type "est." beside the fee.

TEXTS AND MATERIALS. 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 persons planning to attend each program.

TOTAL. Tuition plus related texts and materials multiplied by the number of persons attending.

NOTE: Be sure to include any amount related to conferences if this is normally included as an educational expense item.

List and specify any other educational/instructional expense you have included in your education line item request not detailed in the above categories.

THIS REQUEST MUST AGREE WITH THE EDUCATION REQUEST AMOUNT AS SHOWN ON SCHEDULE II, COLUMN 5.

EDUCATION WORKSHEET					
SCHOOLS					
Sponsor	City	Tuition	Texts	# Attending	TOTAL
TOTAL					
WORKSHOPS					
Sponsor	City	Tuition	Texts	# Attending	TOTAL
TOTAL					
CONFERENCES AND SEMINARS					
Sponsor	City	Tuition	Texts	# Attending	TOTAL
TOTAL					
Sponsor	City	Tuition	Texts	# Attending	TOTAL
TOTAL					
OTHER EDUCATIONAL EXPENSES (SPECIFY)					
TOTAL EDUCATION EXPENSES					

**INSTRUCTIONS FOR
DATA PROCESSING PURCHASE
JUSTIFICATION**

This form is to be completed and submitted when requesting data processing equipment. Identify each item separately. Similar items can be grouped such as Personal Computer's and printers. A system comprised of numerous components should have an itemized listing attached.

STATEMENT OF NEED. Explain the existing deficiencies, what need is to be met and precisely how this solution will alleviate the problem(s). It must be clear that a need does exist and the purchase is necessary in order to resolve a defective or deficient condition.

ADDITIONAL COMMENTS OR PERTINENT INFORMATION. Provide any additional information or comments to fully explain the necessity.

**INSTRUCTIONS FOR
VEHICLE INVENTORY FORM**

This form is to be completed and submitted along with any request for vehicles. Each vehicle should be listed separately. Enter the following information in the designated column for each vehicle owned or leased by your office:

Vehicle Make - Enter the manufacturer of the vehicle (i.e. Chevy, Honda, etc.)

Vehicle Model - Enter the year and name of vehicle (i.e. 2004 Impala)

Year Purchased or Leased- Enter the fiscal year the vehicle was acquired and indicate whether leased or purchased

Mileage - Enter the current odometer reading

Assigned Work Unit - Enter the work unit the vehicle is assigned to (i.e., Appraisal, Administration, etc.)

INSTRUCTIONS FOR DETAIL OF VACANT POSITIONS

This form is to be completed to reflect all vacant positions within your office. List each position separately indicating position number, position classification, annual salary as of 9/30/2012, along with the number of days the position has been vacant.

INSTRUCTIONS FOR SUMMARY OF REDUCTIONS REQUEST

This form is used to summarize your current approved budget, your requested budget, along with specific requests from the County for budget reductions.

In the first column, enter your current (2011-12) operating budget by category.

In the second column, enter your requested budget for 2012-13, by category.

In the third column, enter any reductions that your county has requested (By category, if they have requested specific reductions by category, or if they have requested only a total amount to be reduced, enter that amount under the total expenditures line.

The last column will calculate for you.

**SUMMARY OF
REDUCTION REQUEST**

TAX COLLECTOR

APPROPRIATION CATEGORY	APPROVED BUDGET	BUDGET REQUEST	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
	2011-12	2012-13	AMOUNT	%	AMOUNT	%
PERSONAL SERVICES (Sch. 1-1A)				#DIV/0!	0	#DIV/0!
OPERATING EXPENSES (Sch. II)				#DIV/0!	0	#DIV/0!
OPERATING CAPITAL OUTLAY (Sch. III)				#DIV/0!	0	#DIV/0!
TOTAL EXPENDITURES	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!
NUMBER OF POSITIONS					0	#DIV/0!

** Please use the second tab to clarify any deviation in the reductions requested by the county and t in this request.*

INSTRUCTIONS FOR FTE BY ACTIVITY

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, as shown on your 2012-13 Exhibit A). *Although new positions being requested for 2012-13 are not included in the total on this form, the Permanent Position Justification form should validate the need for such position with this level of detail.*

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

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

2011-12 Tax Collector			
FTE By Activity		FTE	Annual Transactions
	Property Tax		
	DMV		
	Game & Fish		
	Sales Tax		
	Drivers License		
	Miscellaneous (list)		
	Administrative		
	Total	0.00	0.00

List Miscellaneous activities below:

Budget Amendments and Transfers

BUDGET RELATED FORMS

Budget Amendments and Transfers- The deadline for submission of budget amendments and transfers is 60 days after the end of the fiscal year.

BUDGET AMENDMENTS

Includes any action that results in an increase or decrease in:

- (1) Number of authorized positions
- (2) Annual Rate
- (3) Total Approved Budget

All requests for amendments **must** be submitted on a DR-404TC form signed by the official. At the time you submit your request, also provide a copy of the amendment to your Board of County Commissioners.

NOTE: The excess fees recap should be completed if excess fees are a source of funding.

BUDGET TRANSFERS

Includes any actions between:

- (1) Appropriation Categories
- (2) Object codes within the same category.

All requests for transfers between different appropriation categories (1) must be submitted on the DR-404TC form signed by the official.

Although actions between object codes, within the same category (2), do not require approval through the Department of Revenue, we ask that notice be made to the department through the use of the DR-404TC form. This ensures the Department's and Official's budget records are aligned.

NOTE: All budget-related correspondence including amendments or transfers should be mailed to the following addresses:

Ms. Cathy Galavis, Budget Supervisor
Department of Revenue
Property Tax Oversight Program
P. O. Box 3000
Tallahassee, Florida 32399-0126

TAX COLLECTOR**BUDGET AMENDMENT/TRANSFER INSTRUCTIONS**

ALL TRANSFERS AND AMENDMENTS MUST BE JUSTIFIED IN NARRATIVE FORM.

A. BUDGET AMENDMENTS:

Budget amendments are defined as line item changes which either increase or decrease (a) the total budget (b) the number of positions or (c) the annual rate. One copy should be sent to the Department of Revenue and at the same time you should send one copy to your Board of County Commissioners. Approved copies are furnished to the official and the Board of County Commissioners. This notification to the Board of County Commissioners is necessary because the original appropriation changes, thereby coming under the provisions of Section 195.087(1)(b), F.S.

B. BUDGET TRANSFERS:

Transfers between appropriation categories must be approved by the Department of Revenue. Transfers between object codes within the same appropriation category do not require departmental approval. Please 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.

1. **Category/Line Item Description.** Enter the individual category and line item description for each affected line item. **(PLEASE DO NOT ENTER LINE ITEMS THAT WILL HAVE NO ADJUSTMENT(S))**. Abbreviations may be used as long as it is clear which line item is to be adjusted.
2. **Line Item Code.** Enter the appropriate line item code matching the line item description for each adjustment.
3. **Justification.** Enter thorough justification for the requested adjustments. Support documentation or supplemental sheets with justification may be attached.
4. **Request.**
 - (a) If adjustments to the number of positions and/or annual rate is a part of your request, please 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.

THE FORM MUST BE SIGNED BY THE OFFICIAL.

APPROVAL. THIS AREA IS RESERVED FOR THE DEPARTMENT OF REVENUE USE ONLY.

