



**Executive
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Leon M. Biegalski

Child Support

Ann Coffin
Director

**General Tax
Administration**

Maria Johnson
Director

**Property Tax
Oversight**

Dr. Maurice Gogarty
Director

**Information
Services**

Damu Kuttikrishnan
Director

August 15, 2016

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

Dear Mr. Baker:

Under section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your 2016-17 budget based on our review of additional information or testimony. The enclosed budget reflects these changes.

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

The 2016-17 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, we will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

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

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/jy

Enclosures

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2016-17 BUDGET BY APPROPRIATION CATEGORY**

LAKE
COUNTY

8/15/2016
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2014-15	APPROVED BUDGET 2015-16	ACTUAL EXPENDITURES 3/31/16	REQUEST 2016-17	(INCREASE/DECREASE)		AMOUNT APPROVED 2016-17	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,495,882	2,526,190	1,210,528	2,619,994	93,804	3.7%	2,620,133	93,943	3.7%
OPERATING EXPENSES (Sch. II)	250,773	286,111	112,441	366,098	79,987	28.0%	365,702	79,591	27.8%
OPERATING CAPITAL OUTLAY (Sch. III)	3,632	0	0	0	0	----	0	0	----
NON-OPERATING (Sch. IV)		10,000		10,000	0	0.0%	10,000	0	0.0%
TOTAL EXPENDITURES	\$2,750,287	\$2,822,301	\$1,322,969	\$2,996,092	\$173,791	6.2%	\$2,995,835	\$173,534	6.1%
NUMBER OF POSITIONS		39		39	0	0.0%	39	0	0.0%
					COL (5) - (3)	COL (6) / (3)			