



General Tax Administration  
Child Support Enforcement  
Property Tax Administration  
Administrative Services  
Information Services

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budget  
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July 12, 2007

BROWARD COUNTY  
PROPERTY APPRAISER  
RECEIVED

2007 JUL 16 AM 11:48

Honorable Lori Parrish, CFA  
Broward County Property Appraiser  
115 S. Andrews Ave., Room 111  
Ft. Lauderdale, Florida 33308-1899

Dear Ms. Parrish:

The Department has reviewed your budget request for the operation of your office for the period of October 1, 2007 through September 30, 2008, pursuant to Section 195.087, Florida Statutes. A copy of this letter and your tentative budget are being sent to your Board of County Commissioners.

This budget contains tentative amendments and changes that have been made by this office. The salary reflected for the official is based on the current salary for 2006-2007. The Official's salary computations for 2007-2008 will be provided by LCIR, and our office will make the necessary adjustments when this information becomes available.

Section 195.087, Florida Statutes, provides for the submission of additional information or testimony by the Property Appraiser and/or the County Commission prior to August 15, 2007. This office will make its final amendments or changes to your budget on or before August 15, 2007, and will provide notice to both you and your Board of County Commissioners at that time. Please provide all additional information in time to allow sufficient review prior to the August 15th deadline.

If you have any questions, please feel free to contact me at (850) 922-7993.

Sincerely,  
*Cathy Collins*  
Cathy Collins  
Budget Supervisor  
Property Tax Administration

CAC/as

Enclosure

cc: Board of County Commissioners

**PROPERTY APPRAISER'S  
SUMMARY OF THE 2007-08 BUDGET BY APPROPRIATION CATEGORY**

BROWARD

COUNTY

7/15/2007  
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2005-06	APPROVED BUDGET 2006-07	ACTUAL EXPENDITURES 3/31/07	REQUEST 2007-08	(INCREASE/DECREASE)		AMOUNT APPROVED 2007-08
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONAL SERVICES (Sch. 1-1A)	\$13,027,381	\$16,442,145	\$7,228,101	\$17,240,418	\$798,273	4.86%	\$17,062,491
OPERATING EXPENSES (Sch. II)	\$3,948,428	\$4,941,561	\$1,711,185	\$4,871,553	(\$70,008)	-1.42%	\$4,161,253
OPERATING CAPITAL OUTLAY (Sch. III)	\$707,001	\$1,287,932	\$372,295	\$227,857	(\$1,060,075)	-82.31%	\$0
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	N/A	\$0
TOTAL EXPENDITURES	\$17,682,810	\$22,671,638	\$9,311,581	\$22,339,828	(\$331,810)	-1.46%	\$21,223,744
NUMBER OF POSITIONS		258		258	0	0.00%	259
					COL (5) - (3)	COL (6) / (3)	





## BROWARD

## COUNTY

## DETAIL OF PERSONAL SERVICES

## SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2005-06	APPROVED BUDGET 2006-07	ACTUAL EXPENDITURES 3/31/07	REQUEST 2007-08	INCREASE/(DECREASE)		AMOUNT APPROVED 2007-08
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONAL SERVICES:</b>							
11 OFFICIAL	\$155,579	\$162,754	\$81,152	\$162,754	\$0	0.00%	\$162,754
12 EMPLOYEES (REGULAR)	9,397,865	11,698,384	5,100,202	12,262,354	563,970	4.82%	11,987,698
13 EMPLOYEES (TEMPORARY)	65,756	59,000	3,869	59,000	0	0.00%	59,000
14 OVERTIME	13,394	51,310	5,371	53,362	2,052	4.00%	53,362
15 SPECIAL PAY	276,419	157,086	94,081	303,327	146,241	93.10%	339,253
<b>21 FICA</b>							
2152 REGULAR	719,173	900,357	387,600	949,731	49,374	5.48%	938,966
2153 OTHER	5,223	4,514	299	4,514	0	0.00%	4,514
<b>22 RETIREMENT</b>							
2251 OFFICIAL	41,711	27,603	13,414	25,748	(1,855)	-6.72%	27,636
2252 EMPLOYEE	666,610	1,036,324	434,268	968,091	(68,233)	-6.58%	1,078,339
2253 SMS/SES	101,944	139,012	66,736	158,542	19,530	14.05%	157,192
2254 DROP	60,036	65,071	34,438	46,130	(18,941)	-29.11%	51,215
23 LIFE & HEALTH INSURANCE	1,353,707	1,987,890	924,723	1,995,595	7,705	0.39%	1,951,292
24 WORKER'S COMPENSATION	93,080	115,440	57,722	151,270	35,830	31.04%	151,270
25 UNEMPLOYMENT COMP.	76,884	37,400	24,226	100,000	62,600	167.38%	100,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$13,027,381</b>	<b>\$16,442,145</b>	<b>\$7,228,101</b>	<b>\$17,240,418</b>	<b>798,273</b>	<b>4.86%</b>	<b>\$17,062,491</b>

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Col. (6) / (3)

## BROWARD

## COUNTY

## DETAIL OF OPERATING EXPENSES

## SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2005-06	APPROVED BUDGET 2006-07	ACTUAL EXPENDITURES 3/31/07	REQUEST 2007-08	INCREASE/(DECREASE)		AMOUNT APPROVED 2007-08
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	\$593,486	\$197,220	(\$54,696)	\$75,000	(\$122,220)	-61.97%	\$75,000
3152 APPRAISAL		0	0	0	0	N/A	\$0
3153 MAPPING	0	0	0	0	0	N/A	\$0
3154 LEGAL	288,194	315,000	98,181	315,000	0	0.00%	315,000
3159 OTHER		0	0	0	0	N/A	0
32 ACCOUNTING & AUDITING		0	0	0	0	N/A	0
33 COURT REPORTER		0	0	0	0	N/A	0
34 OTHER CONTRACTUAL	199,742	163,420	72,673	145,164	(18,256)	-11.17%	145,164
40 TRAVEL	121,581	263,134	54,901	253,317	(9,817)	-3.73%	249,267
41 COMMUNICATIONS	85,982	337,695	40,507	453,205	115,510	34.21%	453,205
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	507,637	608,799	215,910	631,725	22,926	3.77%	631,725
4252 FREIGHT	0	0	0	0	0	N/A	0
43 UTILITIES	1,170	5,000	295	2,400	(2,600)	-52.00%	2,400
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	46,530	45,970	19,047	24,980	(20,990)	-45.66%	24,980
4452 VEHICLES		0	0	0	0	N/A	0
4453 OFFICE SPACE	18,744	318,778	51,092	537,580	218,802	68.64%	537,580
4454 E.D.P.	1,175,433	1,124,569	625,539	899,403	(225,166)	-20.02%	193,653
45 INSURANCE & SURETY	1,831	6,000	101	2,500	(3,500)	-58.33%	2,500

**BROWARD**

**COUNTY**

**DETAIL OF OPERATING EXPENSES (CONT.)**

**SCHEDULE II**

OBJECT CODE (1)	ACTUAL EXPENDITURES 2005-06 (2)	APPROVED BUDGET 2006-07 (3)	ACTUAL EXPENDITURES 3/31/07 (4)	REQUEST 2007-08 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2007-08 (7)
					AMOUNT (6)	% (6a)	
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	\$41,025	\$51,576	\$8,150	\$51,576	\$0	0.00%	\$51,576
4652 VEHICLES		0	0	0	0	N/A	0
4653 OFFICE SPACE	4,272	61,797	73,237	5,000	(56,797)	-91.91%	5,000
4654 E.D.P.	65,381	381,689	136,546	647,733	266,044	69.70%	647,733
47 PRINTING & BINDING	239,602	215,000	62,292	245,000	30,000	13.95%	245,000
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS	1,023	10,382	6,489	10,382	0	0.00%	10,382
4952 AERIAL PHOTOS	205,109	379,945	170,795	200,000	(179,945)	-47.36%	200,000
4959 OTHER	0	0	0	0	0	N/A	0
51 OFFICE SUPPLIES	86,234	108,737	44,495	108,737	0	0.00%	108,737
52 OPERATING SUPPLIES	129,388	153,800	41,871	125,700	(28,100)	-18.27%	125,200
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS	930	1,000	444	1,000	0	0.00%	1,000
5452 SUBSCRIPTIONS	19,725	63,038	26,009	51,746	(11,292)	-17.91%	51,746
5453 EDUCATION	104,713	102,260	13,846	72,405	(29,855)	-29.20%	72,405
5454 DUES/MEMBERSHIPS	10,696	26,752	3,461	12,000	(14,752)	-55.14%	12,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$3,948,428</b>	<b>\$4,941,561</b>	<b>\$1,711,185</b>	<b>\$4,871,553</b>	<b>(70,008)</b>	<b>-1.42%</b>	<b>\$4,161,253</b>

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**BROWARD**

**COUNTY**

**DETAIL OF OPERATING CAPITAL OUTLAY**

**SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2005-06	APPROVED BUDGET 2006-07	ACTUAL EXPENDITURES 3/31/07	REQUEST 2007-08	INCREASE/(DECREASE)		AMOUNT APPROVED 2007-08
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
6451 E.D.P.	\$560,791	\$1,032,402	\$152,300	\$205,857	(\$826,545)	-80.06%	\$0
6452 OFFICE FURNITURE	31,670	195,913	190,202		(195,913)	-100.00%	0
6453 OFFICE EQUIPMENT	72,340	15,617	9,260		(15,617)	-100.00%	0
6454 VEHICLES	42,200	44,000	20,533	22,000	(22,000)	-50.00%	0
66 BOOKS	0	0	0	0	0	N/A	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$707,001</b>	<b>\$1,287,932</b>	<b>\$372,295</b>	<b>\$227,857</b>	<b>(1,060,075)</b>	<b>-82.31%</b>	<b>\$0</b>

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**BROWARD**

**COUNTY**

**DETAIL OF NON-OPERATING**

**SCHEDULE IV**

OBJECT CODE	ACTUAL EXPENDITURES 2005-06	APPROVED BUDGET 2006-07	ACTUAL EXPENDITURES 3/31/07	REQUEST 2007-08	INCREASE/(DECREASE)		AMOUNT APPROVED 2007-08
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE		\$0			\$0	N/A	\$0
92 OTHER CONTRACT RESERVE		0			0	N/A	0
93 SPECIAL CONTINGENCY		0			0	N/A	0
94 EMERGENCY CONTINGENCY		0			0	N/A	0
<b>TOTAL NON-OPERATING</b>		\$0		\$0	0	N/A	\$0

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