



BROWARD COUNTY
PROPERTY APPRAISER
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Haley C. Kanga*

August 15, 2008

Honorable Lori Parrish, CFA
Broward County Property Appraiser
115 S. Andrews Ave., Room 111
Ft. Lauderdale, Florida 33301

Dear Ms. Parrish:

Pursuant to Section 195.087(1)(b), Florida Statutes, the Department of Revenue has made any necessary changes to your 2008-09 budget. The enclosed budget reflects any changes that may have become necessary based upon our review of additional information or testimony that may have been presented.

The above referenced statute provides that this final budget, as approved by the Department of Revenue, may only be amended through a budget amendment requested by the Property Appraiser or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the Property Appraiser in the county under review. A written request must be filed no later than 15 days following the public hearing to finalize your county's budget and adoption of millage rates. Appeals may be filed by the Property Appraiser or the presiding officer of the County Commission.

The 2008-09 salary for the official is not yet available from LCIR. Therefore, it will be necessary for this office to 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 any questions regarding your budget, please feel free to contact me at (850) 922-7993.

Sincerely,

Cathy Collins

Cathy Collins, Budget Supervisor
Property Tax Oversight Program

CAC/as

Enclosures

cc: Board of County Commissioners

Child Support Enforcement – Ann Coffin, Director • General Tax Administration – Jim Evers, Director
Property Tax Oversight – James McAdams, Director • Administrative Services – Nancy Kelley, Director • Information Services – Tony Powell, Director

**PROPERTY APPRAISER'S
SUMMARY OF THE 2008-09 BUDGET BY APPROPRIATION CATEGORY**

BROWARD

COUNTY

APPROPRIATION CATEGORY (1)	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2008-09 (7)
					AMOUNT (6)	% (6a)	
PERSONAL SERVICES (Sch. 1-1A)	\$15,544,845	\$17,121,781	\$7,762,880	\$15,618,074	(\$1,503,707)	-8.78%	\$15,809,579
OPERATING EXPENSES (Sch. II)	\$3,720,396	\$5,187,868	\$1,172,490	\$3,833,953	(\$1,353,915)	-26.10%	\$3,316,909
OPERATING CAPITAL OUTLAY (Sch. III)	\$755,432	\$564,077	\$343,214	\$132,550	(\$431,527)	-76.50%	\$132,550
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	100%	\$0
TOTAL EXPENDITURES	\$20,020,673	\$22,873,726	\$9,278,584	\$19,584,577	(\$3,289,149)	-14.38%	\$19,259,038
NUMBER OF POSITIONS		259		259	0	0.00%	259
					COL (5) - (3)	COL (6) / (3)	

BROWARD COUNTY

DETAIL OF PERSONAL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2008-09 (7)
					AMOUNT (6)	% (6a)	
PERSONAL SERVICES:							
11 OFFICIAL	\$162,754	\$163,452	\$81,726	\$163,452	\$0	0.00%	\$163,452
12 EMPLOYEES (REGULAR)	10,723,387	11,987,698	5,410,747	11,115,200	(872,498)	-7.28%	11,115,200
13 EMPLOYEES (TEMPORARY)	22,364	59,000	456	15,000	(44,000)	-74.58%	15,000
14 OVERTIME	12,643	53,362	7,337	25,000	(28,362)	-53.15%	12,866
15 SPECIAL PAY	456,571	339,253	153,492	331,006	(8,247)	-2.43%	341,006
21 FICA							
2152 REGULAR	858,878	939,019	414,441	829,096	(109,923)	-11.71%	861,816
2153 OTHER	1,714	4,514	35	1,148	(3,366)	-74.57%	1,148
22 RETIREMENT							
2251 OFFICIAL	26,903	27,755	13,509	27,705	(50)	-0.18%	27,705
2252 EMPLOYEE	914,320	1,078,339	467,155	916,460	(161,879)	-15.01%	984,391
2253 SMS/SES	148,202	157,192	76,195	187,060	29,868	19.00%	187,059
2254 DROP	63,304	51,215	26,104	25,847	(25,368)	-49.53%	31,551
23 LIFE & HEALTH INSURANCE	1,984,197	2,009,712	1,025,722	1,729,830	(279,882)	-13.93%	1,817,115
24 WORKER'S COMPENSATION	115,442	151,270	75,635	151,270	0	0.00%	151,270
25 UNEMPLOYMENT COMP.	54,166	100,000	10,326	100,000	0	0.00%	100,000
TOTAL PERSONAL SERVICES	\$15,544,845	\$17,121,781	\$7,762,880	\$15,618,074	(\$1,503,707)	-8.78%	\$15,809,579

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Col.(5) Ex. A

Col.(4) Ex. A

Col.(3) Ex. A

Col.(2) Ex. A

BROWARD COUNTY

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2008-09 (7)
					AMOUNT (6)	% (6a)	
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	(\$54,696)	\$75,000	\$0	\$40,000	(\$35,000)	-46.67%	\$40,000
3152 APPRAISAL	0	0	0	0	0	N/A	\$0
3153 MAPPING	0	0	0	0	0	N/A	\$0
3154 LEGAL	239,276	315,000	47,565	315,000	0	0.00%	315,000
3159 OTHER	0	0	0	0	0	N/A	0
32 ACCOUNTING & AUDITING	0	0	0	0	0	N/A	0
33 COURT REPORTER	0	0	0	0	0	N/A	0
34 OTHER CONTRACTUAL	137,224	182,956	51,929	136,114	(46,842)	-25.60%	136,114
40 TRAVEL	139,498	249,267	109,684	277,447	28,180	11.31%	324,325
41 COMMUNICATIONS	149,742	453,205	93,833	352,549	(100,656)	-22.21%	352,549
42 TRANSPORTATION							
4251 POSTAGE	608,674	631,751	211,100	591,689	(40,062)	-6.34%	561,951
4252 FREIGHT	0	0	0	0	0	N/A	0
43 UTILITIES	1,267	2,400	331	2,000	(400)	-16.67%	2,000
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	41,409	24,980	10,262	14,340	(10,640)	-42.59%	14,340
4452 VEHICLES	0	0	0	0	0	N/A	0
4453 OFFICE SPACE	295,031	537,580	291,588	555,785	18,205	3.39%	21,601
4454 E.D.P.	876,318	1,122,934	5,710	46,720	(1,076,214)	-95.84%	46,720
45 INSURANCE & SURETY	2,065	2,500	1,313	2,500	0	0.00%	2,500

SCHEDULE II

DETAIL OF OPERATING EXPENSES (CONT.)

COUNTY

BROWARD

OBJECT CODE (1)	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2008-09 (7)
					AMOUNT (6)	% (6a)	
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	\$15,967	\$51,576	\$3,937	\$20,000	(\$31,576)	-61.22%	\$20,000
4652 VEHICLES	0	0	0	0	0	N/A	0
4653 OFFICE SPACE	118,827	13,750	12,729	5,000	(8,750)	-63.64%	5,000
4654 E.D.P.	275,433	667,771	88,167	712,667	44,896	6.72%	712,667
47 PRINTING & BINDING	200,361	245,894	81,831	219,976	(25,918)	-10.54%	219,976
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	6,489	10,382	926	5,000	(5,382)	-51.84%	5,000
4952 AERIAL PHOTOS	330,920	200,000	0	210,000	10,000	5.00%	210,000
4959 OTHER	0	0	0	0	0	N/A	0
51 OFFICE SUPPLIES	116,267	110,246	54,163	110,246	0	0.00%	110,246
52 OPERATING SUPPLIES	86,096	150,025	56,743	111,560	(38,465)	-25.64%	111,560
54 BOOKS & PUBLICATIONS							
5451 BOOKS	560	1,000	376	1,000	0	0.00%	1,000
5452 SUBSCRIPTIONS	50,027	51,746	23,293	54,310	2,564	4.95%	54,310
5453 EDUCATION	75,252	75,905	23,142	40,080	(35,825)	-47.20%	40,080
5454 DUES/MEMBERSHIPS	8,389	12,000	3,868	9,970	(2,030)	-16.92%	9,970
TOTAL OPERATING EXPENSES	\$3,720,396	\$5,187,868	\$1,172,490	\$3,833,953	(1,353,915)	-26.10%	\$3,316,909

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BROWARD

COUNTY

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE (1)	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2008-09 (7)
					AMOUNT (6)	% (6a)	
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	\$448,177	\$530,954	\$341,570	\$132,550	(\$398,404)	-75.04%	\$132,550
6452 OFFICE FURNITURE	197,400	6,123	1,194	0	(6,123)	-100.00%	0
6453 OFFICE EQUIPMENT	12,641	5,000	450	0	(5,000)	-100.00%	0
6454 VEHICLES	97,214	22,000	0	0	(22,000)	-100.00%	0
66 BOOKS	0	0	0	0	0	N/A	0
TOTAL CAPITAL OUTLAY	\$755,432	\$564,077	\$343,214	\$132,550	(\$431,527)	-76.50%	\$132,550

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BROWARD COUNTY		DETAIL OF NON-OPERATING				SCHEDULE IV	
OBJECT CODE	ACTUAL EXPENDITURES 2006-07 (2)	APPROVED BUDGET 2007-08 (3)	ACTUAL EXPENDITURES 3/31/08 (4)	REQUEST 2008-09 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2008-09 (7)
(1)					AMOUNT (6)	% (6a)	
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		\$0		\$0	\$0	N/A	\$0
92 OTHER CONTRACT RESERVE		0		0	0	N/A	0
93 SPECIAL CONTINGENCY		0		0	0	N/A	0
94 EMERGENCY CONTINGENCY		0		0	0	N/A	0
TOTAL NON-OPERATING		\$0		\$0	\$0	N/A	\$0

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Col. (3) Ex. A

Post this total to

Col. (5) Ex. A

Col. (6) / (3)