



BROWARD COUNTY
PROPERTY APPRAISER
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August 20, 2008

8/25/08
cc Kelly
part of
my budget
book

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

Dear Ms. Parrish:

On August 19, 2008, we received notification from the Legislative Committee on Intergovernmental Relations (LCIR) of the Finalized Salaries of County Constitutional Officers for fiscal year 2008-2009.

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 922-7993, or Jessica West at (850)922-7986.

Sincerely,

Cathy Collins
Budget Supervisor
Property Tax Oversight Program

CAC/as

Enclosures

cc: Board of County Commissioners

Salary Comparison of Elected County Constitutional Officers: FY 2007-08 to FY 2008-09

Pursuant to the Salary Formula in Chapter 145, Florida Statutes

County	Clerk of Circuit Court, Tax Collector, and Property Appraiser				Supervisor of Elections				Sheriff				County Commissioners				
	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	
Alachua	c	\$ 126,195	\$ 126,577	\$ 383	0.3%	\$ 107,878	\$ 108,229	\$ 351	0.3%	\$ 134,781	\$ 135,173	\$ 392	0.3%	\$ 70,148	\$ 70,457	\$ 309	0.4%
Baker		94,935	95,239	304	0.3%	78,107	78,383	276	0.4%	103,521	103,835	313	0.3%	29,133	29,355	222	0.8%
Bay		119,674	120,033	359	0.3%	101,668	101,997	328	0.3%	128,260	128,629	368	0.3%	61,118	61,575	457	0.7%
Bradford		96,077	96,345	268	0.3%	79,195	79,436	242	0.3%	104,663	104,941	278	0.3%	30,221	30,409	188	0.6%
Brevard	c	139,325	139,673	348	0.2%	120,384	120,701	318	0.3%	147,912	148,269	357	0.2%	82,653	82,930	276	0.3%
Broward	c	161,452	161,835	383	0.2%	142,043	142,404	362	0.3%	170,038	170,430	392	0.2%	91,995	92,096	101	0.1%
Calhoun		91,428	91,646	218	0.2%	74,767	74,961	194	0.3%	100,014	100,242	227	0.2%	25,793	25,933	140	0.5%
Charlotte	c	119,116	119,706	590	0.5%	101,137	101,685	548	0.5%	127,702	128,301	599	0.5%	60,161	61,014	852	1.4%
Citrus		116,587	117,078	491	0.4%	99,728	99,182	454	0.5%	125,173	125,673	500	0.4%	55,825	56,508	683	1.2%
Clay	c	120,896	121,861	965	0.8%	102,832	103,737	905	0.9%	129,482	130,457	974	0.8%	63,213	64,709	1,496	2.4%
Collier		131,532	132,141	609	0.5%	112,961	113,527	566	0.5%	140,118	140,736	618	0.4%	75,231	75,756	525	0.7%
Columbia	c	103,251	103,837	587	0.6%	86,027	86,572	545	0.6%	111,837	112,433	596	0.5%	40,119	40,614	495	1.2%
De Soto		97,562	97,934	371	0.4%	80,609	80,949	340	0.4%	106,149	106,529	381	0.4%	31,635	31,921	286	0.9%
Dixie		91,932	92,075	143	0.2%	75,247	75,370	123	0.2%	100,518	100,671	153	0.2%	26,273	26,342	69	0.3%
Duval	c	146,542	147,097	556	0.4%	127,256	127,772	516	0.4%	155,128	155,693	565	0.4%	89,526	90,000	474	0.5%
Escambia		130,436	130,717	281	0.2%	111,918	112,172	254	0.2%	139,022	139,313	290	0.2%	74,188	74,400	212	0.3%
Flagler		109,829	111,108	1,279	1.2%	92,291	93,496	1,205	1.3%	118,415	119,704	1,289	1.1%	46,384	47,538	1,154	2.5%
Franklin		90,721	90,928	207	0.2%	74,094	74,277	184	0.2%	99,307	99,524	217	0.2%	25,120	25,249	130	0.5%
Gadsden		102,402	102,902	500	0.5%	85,218	85,682	463	0.5%	110,988	111,498	510	0.5%	36,244	36,654	409	1.1%
Gilchrist		92,262	92,494	231	0.3%	75,561	75,768	207	0.3%	100,848	101,089	241	0.2%	26,587	26,740	153	0.6%
Glades		90,360	90,543	183	0.2%	73,750	73,911	161	0.2%	98,946	99,139	192	0.2%	24,776	24,883	107	0.4%
Gulf		92,200	92,400	200	0.2%	75,502	75,679	177	0.2%	100,786	100,995	209	0.2%	26,528	26,651	123	0.5%
Hamilton		91,558	91,720	161	0.2%	74,891	75,031	140	0.2%	100,145	100,315	171	0.2%	25,917	26,003	86	0.3%
Hardee		95,638	95,850	213	0.2%	78,776	78,965	189	0.2%	104,224	104,446	222	0.2%	29,802	29,937	135	0.5%
Hendry		99,338	99,761	423	0.4%	82,300	82,689	389	0.5%	107,924	108,356	432	0.4%	33,326	33,661	335	1.0%
Hernando		118,761	119,449	688	0.6%	100,798	101,440	642	0.6%	127,347	128,045	697	0.5%	59,552	60,573	1,021	1.7%
Highlands		111,785	112,438	653	0.6%	94,155	94,763	608	0.6%	120,372	121,034	662	0.6%	48,248	48,805	558	1.2%
Hillsborough	c	151,823	152,456	633	0.4%	132,414	133,025	611	0.5%	160,409	161,051	642	0.4%	91,995	92,096	101	0.1%
Holmes		93,163	93,254	90	0.1%	76,420	76,492	72	0.1%	101,750	101,849	99	0.1%	27,446	27,464	18	0.1%
Indian River		116,427	117,038	611	0.5%	98,576	99,144	568	0.6%	125,013	125,634	620	0.5%	55,552	56,441	889	1.6%
Jackson		99,827	99,980	154	0.2%	82,766	82,899	133	0.2%	108,413	108,576	163	0.2%	36,858	36,941	82	0.2%
Jefferson		91,506	91,652	146	0.2%	74,841	74,966	126	0.2%	100,092	100,247	156	0.2%	25,867	25,939	72	0.3%
Lafayette		89,479	89,628	148	0.2%	72,911	73,039	128	0.2%	98,065	98,223	158	0.2%	23,342	23,463	121	0.5%
Lake		128,320	129,087	768	0.6%	109,902	110,620	717	0.7%	136,906	137,683	777	0.6%	72,172	72,848	676	0.9%
Lee	c	140,239	141,041	802	0.6%	121,254	122,004	750	0.6%	148,825	149,636	811	0.5%	83,523	84,232	709	0.8%
Leon	c	128,044	128,211	167	0.1%	109,639	109,784	145	0.1%	136,630	136,806	176	0.1%	71,909	72,013	104	0.1%
Levy		99,435	99,888	452	0.5%	82,393	82,810	417	0.5%	108,021	108,483	462	0.4%	33,419	33,782	363	1.1%
Liberty		89,387	89,485	98	0.1%	72,823	72,903	80	0.1%	97,973	98,081	108	0.1%	23,166	23,191	25	0.1%
Madison		93,264	93,408	144	0.2%	76,515	76,640	124	0.2%	101,850	102,004	154	0.2%	27,541	27,612	70	0.3%
Manatee		130,351	130,982	631	0.5%	111,837	112,424	587	0.5%	138,937	139,578	641	0.5%	74,107	74,652	546	0.7%
Marion		130,786	131,571	785	0.6%	112,251	112,985	734	0.7%	139,372	140,167	795	0.6%	74,520	75,213	693	0.9%
Martin		117,220	117,466	246	0.2%	99,330	99,552	221	0.2%	125,806	126,062	256	0.2%	56,910	57,174	264	0.5%
Miami-Dade	c	172,636	173,240	604	0.3%	153,227	153,809	582	0.4%	181,222	181,835	613	0.3%	91,995	92,096	101	0.1%
Monroe		107,622	107,348	(274)	-0.3%	90,190	89,915	(275)	-0.3%	116,209	115,944	(265)	-0.2%	44,283	43,957	(325)	-0.7%
Nassau		104,448	104,919	471	0.5%	87,167	87,602	435	0.5%	113,035	113,515	480	0.4%	41,260	41,644	385	0.9%
Okaloosa		122,589	123,139	550	0.4%	104,444	104,955	511	0.5%	131,175	131,735	560	0.4%	66,115	66,900	785	1.2%
Okeechobee		99,334	99,560	227	0.2%	82,296	82,499	202	0.2%	107,920	108,156	236	0.2%	33,322	33,471	148	0.4%
Orange	c	150,435	151,027	592	0.4%	131,026	131,597	571	0.4%	159,021	159,623	602	0.4%	91,995	92,096	101	0.1%
Osceola	c	126,975	127,774	799	0.6%	108,622	109,369	747	0.7%	135,562	136,370	808	0.6%	70,891	71,597	705	1.0%
Palm Beach	c	153,844	154,129	285	0.2%	134,435	134,698	263	0.2%	162,430	162,724	294	0.2%	91,995	92,096	101	0.1%
Pasco		136,777	137,144	367	0.3%	117,957	118,293	336	0.3%	145,364	145,740	376	0.3%	80,227	80,521	294	0.4%
Pinellas	c	148,020	148,099	79	0.1%	128,664	128,726	62	0.0%	158,806	158,895	88	0.1%	90,934	90,964	20	0.0%

Salary Comparison of Elected County Constitutional Officers: FY 2007-08 to FY 2008-09

Pursuant to the Salary Formula in Chapter 145, Florida Statutes

County	Clerk of Circuit Court, Tax Collector, and Property Appraiser				Supervisor of Elections				Sheriff				County Commissioners			
	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change	Finalized FY 2007-08	Finalized FY 2008-09	\$ Change	% Change
Polk c	139,798	140,295	498	0.4%	120,833	121,294	461	0.4%	148,384	148,891	507	0.3%	83,103	83,522	419	0.5%
Putnam	106,053	106,268	215	0.2%	88,695	88,887	192	0.2%	114,639	114,864	225	0.2%	42,788	42,929	141	0.3%
Saint Johns	119,650	120,711	1,060	0.9%	101,645	102,642	996	1.0%	128,236	129,306	1,070	0.8%	61,077	62,736	1,659	2.7%
Saint Lucie	127,195	128,150	955	0.8%	108,831	109,727	896	0.8%	135,781	136,746	965	0.7%	71,101	71,955	855	1.2%
Santa Rosa	117,089	117,295	206	0.2%	99,206	99,388	182	0.2%	125,675	125,890	215	0.2%	56,686	56,881	194	0.3%
Sarasota c	134,927	135,596	669	0.5%	116,195	116,818	624	0.5%	143,513	144,192	678	0.5%	78,465	79,047	582	0.7%
Seminole c	136,698	136,957	258	0.2%	117,882	118,114	233	0.2%	145,285	145,552	268	0.2%	80,151	80,343	191	0.2%
Sumter	108,160	110,129	1,968	1.8%	90,703	92,564	1,861	2.1%	116,747	118,724	1,978	1.7%	44,795	46,606	1,811	4.0%
Suwannee	99,377	99,747	370	0.4%	82,337	82,676	339	0.4%	107,963	108,342	380	0.4%	33,363	33,648	285	0.9%
Taylor	93,797	94,237	440	0.5%	77,024	77,429	406	0.5%	102,384	102,833	449	0.4%	28,050	28,401	352	1.3%
Union	91,723	92,047	325	0.4%	75,048	75,343	296	0.4%	100,309	100,643	334	0.3%	26,074	26,316	242	0.9%
Volusia c	138,484	138,726	242	0.2%	119,582	119,799	217	0.2%	147,070	147,321	251	0.2%	81,852	82,027	175	0.2%
Wakulla	96,026	96,462	436	0.5%	79,146	79,548	401	0.5%	104,612	105,057	445	0.4%	30,172	30,520	348	1.2%
Walton	101,254	101,702	448	0.4%	84,125	84,538	414	0.5%	109,840	110,298	458	0.4%	38,217	38,580	363	0.9%
Washington	94,313	94,625	312	0.3%	77,515	77,798	284	0.4%	102,899	103,221	321	0.3%	28,541	28,771	230	0.8%

A "c" denotes a charter county, according to the Florida Association of Counties (FAC) [www.fl-counties.com/aboutffco/chartercounties.shtml].

Notes:

- Salary figures are calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula in Chapter 145, Florida Statutes.
- These finalized salary figures may not be applicable to elected county officers of a chartered consolidated government or of counties having a home rule charter.
- These finalized salary figures do not include the \$2,000 special qualification salary available to eligible clerks of circuit court, property appraisers, sheriffs, supervisors of elections, and tax collectors who have completed the required certification program outlined in the relevant sections of Chapter 145, Florida Statutes.
- The FY 2007-08 finalized salary figures reflect the use of official 2006 countywide population estimates published in 2007 by the University of Florida's Bureau of Economic and Business Research. The FY 2008-09 estimated salary figures reflect the use of official 2007 countywide population estimates published in 2008.
- Pursuant to law, the Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and cumulative annual factor. For FY 2007-08, the certified annual factor was 1.0000 and the certified cumulative annual factor was 3.1646. For FY 2008-09, the certified annual factor is 1.0011 and the certified cumulative annual factor is 3.1646.

**PROPERTY APPRAISER'S
BUDGET
FISCAL YEAR 2008-2009**

BROWARD

COUNTY

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	DOR 8/21/08	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	259								259
ANNUAL SALARY RATE	\$13,103,758	\$383							\$13,104,141
PERSONAL SERVICES									
11 OFFICIAL	\$163,452	\$383							\$163,835
12 EMPLOYEES (REGULAR)	11,115,200								11,115,200
13 EMPLOYEES (TEMPORARY)	15,000								15,000
14 OVERTIME	12,866								12,866
15 SPECIAL PAY	341,006								341,006
21 FICA									
2152 FICA - REGULAR	861,816	29							861,845
2153 FICA - OTHER	1,148								1,148
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	27,705	65							27,770
2252 RETIREMENT - EMPLOYEE	984,391								984,391
2253 SMS/SES	187,059								187,059
2254 DROP	31,551								31,551
23 LIFE & HEALTH INSURANCE	1,817,115								1,817,115
24 WORKER'S COMPENSATION	151,270								151,270
25 UNEMPLOYMENT COMP.	100,000								100,000
TOTAL PERSONAL SERVICES	\$15,809,579	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$15,810,056
OPERATING EXPENSES									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	\$40,000								\$40,000
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	315,000								315,000
3159 OTHER PROFESS. SERVICES	0								0

