BROWARD COUNTY
PROPERTY APPRAISER
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FLORIDA
DEPARTMENT OF REVENUE
Executive Director
Lisa Echeverri

August 14, 2009

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 2009-10 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 2009-10 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 Galavis

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CCG/as

Enclosures

cc: Board of County Commissioners

DR-484
R . 2/09

PROPERTY APPRAISER'S
SUMMARY OF THE 2009-10 BUDGET BY APPROPRIATION CATEGORY

BROWARD
COUNTY

8/15/2009
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %	AMOUNT APPROVED 2009-10	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	16,405,878	15,834,101	7,532,236	16,008,376	174,275	1.1%	16,054,094	219,993	1.4%
OPERATING EXPENSES (Sch. II)	3,250,323	4,647,659	833,436	3,322,625	(1,325,034)	-28.5%	1,264,610	(3,383,049)	-72.8%
OPERATING CAPITAL OUTLAY (Sch. III)	513,253	203,122	74,696	113,100	(90,022)	-44.3%	0	(203,122)	-100.0%
NON-OPERATING (Sch. IV)		0		0	0	-----	0	0	-----
TOTAL EXPENDITURES	$20,169,454	$20,684,882	$8,440,368	$19,444,101	($1,240,781)	-6.0%	$17,318,704	($3,366,178)	-16.3%
NUMBER OF POSITIONS		225		225	0	0.0%	225	0	0.0%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/09	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/10	Guideline	Other	Funding	Annual Rate 9/30/10
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
1	Official	$163,835				$163,835	$163,835	$0	$0	$163,835	$163,835
224	Current Positions	$12,940,306			($1,225,867)	$11,242,324	$11,714,439	$0	($1,225,867)	$11,349,554	$11,714,439
	New Positions									$0	$0
225	TOTAL	$13,104,141		$0	($1,225,867)	$11,406,159	$11,878,274	$0	($1,225,867)	$11,513,389	$11,878,274

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	163,452	163,835	81,918	163,835	0	0.0%	$163,835
12 EMPLOYEES (REGULAR)	11,325,090	11,115,200	5,322,471	11,242,324	127,124	1.1%	11,349,554
13 EMPLOYEES (TEMPORARY)	9,674	15,000	0	0	(15,000)	-100.0%	0
14 OVERTIME	12,025	12,866	1,306	10,000	(2,866)	-22.3%	10,000
15 SPECIAL PAY	707,174	341,006	151,378	381,000	39,994	11.7%	381,000
21 FICA					0		
2152 REGULAR	908,199	861,845	410,017	875,793	13,948	1.6%	883,996
2153 OTHER	740	1,148	0	0	(1,148)	-100.0%	0
22 RETIREMENT					0		
2251 OFFICIAL	27,019	27,770	13,541	27,950	180	0.6%	27,950
2252 EMPLOYEE	978,900	984,391	459,472	981,393	(2,998)	-0.3%	990,757
2253 SMS/SES	167,007	187,059	88,363	203,502	16,443	8.8%	204,170
2254 DROP	48,860	31,551	14,920	38,069	6,518	20.7%	38,322
23 LIFE & HEALTH INSURANCE	1,845,542	1,841,160	878,681	1,809,000	(32,160)	-1.7%	1,809,000
24 WORKER'S COMPENSATION	151,270	151,270	71,630	115,510	(35,760)	-23.6%	115,510
25 UNEMPLOYMENT COMP.	60,926	100,000	38,539	160,000	60,000	60.0%	80,000
TOTAL PERSONNEL SERVICES	**$16,405,878**	**$15,834,101**	**$7,532,236**	**$16,008,376**	**$174,275**	**1.1%**	**$16,054,094**
	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)	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	6,970	40,000	0	599,000	559,000	14	$29,000
3152 APPRAISAL	0	0	0	0	0	-----	$0
3153 MAPPING	0	0	0	0	0	-----	$0
3154 LEGAL	131,686	352,645	58,424	400,000	47,355	0	137,485
3159 OTHER	0	0	0	0	0	-----	0
32 ACCOUNTING & AUDITING	0	0	0	0	0	-----	0
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	161,310	136,114	44,534	131,770	(4,344)	(0)	56,770
40 TRAVEL	230,710	324,657	68,210	234,150	(90,507)	(0)	114,150
41 COMMUNICATIONS	273,208	352,987	128,577	261,500	(91,487)	(0)	211,500
42 TRANSPORTATION							
4251 POSTAGE	601,414	561,951	191,012	560,489	(1,462)	(0)	160,489
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	1,382	2,000	280	0	(2,000)	(1)	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	20,536	14,340	6,041	14,340	0	0	7,340
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	521,445	21,601	11,873	0	(21,601)	(1)	0
4454 E.D.P.	226,346	924,970	14,457	11,200	(913,770)	(1)	6,200
45 INSURANCE & SURETY	2,469	2,500	1,313	2,500	0	0	2,500

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	7,180	20,000	3,138	15,000	(5,000)	(0)	$7,500
4652 VEHICLES	0	0	0	0	0	-----	0
4653 OFFICE SPACE	25,566	5,450	450	0	(5,450)	(1)	0
4654 E.D.P.	275,591	1,102,005	105,227	340,794	(761,211)	(1)	140,794
47 PRINTING & BINDING	187,118	219,976	64,915	219,976	0	0	144,976
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	1,406	5,000	281	3,000	(2,000)	(0)	1,500
4952 AERIAL PHOTOS	185,520	210,000	0	212,500	2,500	0	112,500
4959 OTHER	0	0	0	0	0	-----	0
51 OFFICE SUPPLIES	132,338	128,915	75,128	132,000	3,085	0	67,000
52 OPERATING SUPPLIES	130,642	112,480	20,859	112,480	0	0	32,480
54 BOOKS & PUBLICATIONS							
5451 BOOKS	323	1,000	234	1,000	0	0	1,000
5452 SUBSCRIPTIONS	48,553	54,310	22,086	52,351	(1,959)	(0)	22,351
5453 EDUCATION	69,972	44,058	13,562	8,500	(35,558)	(1)	4,000
5454 DUES/MEMBERSHIPS	8,638	10,700	2,835	10,075	(625)	(0)	5,075
TOTAL OPERATING EXPENSES	$3,250,323	$4,647,659	$833,436	$3,322,625	($1,325,034)	-28.5%	$1,264,610
	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)	

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	496,822	201,934	73,508	113,100	(88,834)	-44.0%	$0
6452 OFFICE FURNITURE	15,457	1,188	1,188	0	(1,188)	-100.0%	0
6453 OFFICE EQUIPMENT	974	0	0	0	0	-----	0
6454 VEHICLES	0	0	0	0	0	-----	0
66 BOOKS	0	0	0	0	0	-----	0
TOTAL CAPITAL OUTLAY	$513,253	$203,122	$74,696	$113,100	($90,022)	-44.3%	$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)	

DETAIL OF NON-OPERATING

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/09	REQUEST 2009-10	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	-----	$0
92 OTHER CONTRACT RESERVE		0		0	0	-----	0
93 SPECIAL CONTINGENCY		0		0	0	-----	0
94 EMERGENCY CONTINGENCY		0		0	0	-----	0
TOTAL NON-OPERATING		$0		$0	$0	-----	$0
		Post this total to Col. (3) Ex. A		Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	