



BROWARD COUNTY
PROPERTY APPRAISER
RECEIVED

2009 SEP -8 AM 8:48

August 31, 2009

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

Dear Ms. Parrish:

On August 31, 2009, we received notification from the Legislative Committee on Intergovernmental Relations (LCIR) of the Finalized Salaries of County Constitutional Officers for fiscal year 2009-2010.

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.

Sincerely,

Cathy Galavis
Budget Supervisor
Property Tax Oversight Program

CG/as

Enclosures

cc: Board of County Commissioners

Table 3
Finalized Salaries of Elected County Constitutional Officers and Elected School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
(Note: Please refer to table notes for additional clarification.)

County		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members
Alachua	c	\$ 126,889	\$ 126,889	\$ 126,889	\$ 108,526	\$ 135,485	\$ 70,754	\$ 124,046	\$ 35,002
Baker	e	\$ 95,326	\$ 95,326	\$ 95,326	\$ 78,465	\$ 103,921	\$ 29,437	\$ 93,334	\$ 25,230
Bay	e	\$ 120,214	\$ 120,214	\$ 120,214	\$ 102,169	\$ 128,810	\$ 61,884	\$ 117,633	\$ 33,062
Bradford	e	\$ 96,347	\$ 96,347	\$ 96,347	\$ 79,438	\$ 104,943	\$ 30,410	\$ 94,418	\$ 25,501
Brevard	c	\$ 139,762	\$ 139,762	\$ 139,762	\$ 120,786	\$ 148,358	\$ 83,014	\$ 136,880	\$ 38,407
Broward	c	\$ 161,718	\$ 161,718	\$ 161,718	\$ 142,287	\$ 170,313	\$ 92,097	\$ 158,598	\$ 40,932
Calhoun	e	\$ 91,593	\$ 91,593	\$ 91,593	\$ 74,910	\$ 100,189	\$ 25,882	\$ 89,813	\$ 24,243
Charlotte	c	\$ 119,835	\$ 119,835	\$ 119,835	\$ 101,808	\$ 128,431	\$ 61,235	\$ 117,312	\$ 32,942
Citrus	e	\$ 117,285	\$ 117,285	\$ 117,285	\$ 99,379	\$ 125,880	\$ 56,862	\$ 114,736	\$ 32,132
Clay	c e	\$ 121,918	\$ 121,918	\$ 121,918	\$ 103,792	\$ 130,514	\$ 64,806	\$ 119,424	\$ 33,603
Collier		\$ 132,077	\$ 132,077	\$ 132,077	\$ 113,466	\$ 140,672	\$ 75,694	\$ 129,498	\$ 36,373
Columbia	c e	\$ 104,031	\$ 104,031	\$ 104,031	\$ 86,756	\$ 112,627	\$ 40,798	\$ 101,761	\$ 28,386
De Soto	e	\$ 98,097	\$ 98,097	\$ 98,097	\$ 81,105	\$ 106,692	\$ 32,076	\$ 95,975	\$ 25,963
Dixie	e	\$ 92,126	\$ 92,126	\$ 92,126	\$ 75,418	\$ 100,721	\$ 26,390	\$ 90,234	\$ 24,384
Duval	c	\$ 147,257	\$ 147,257	\$ 147,257	\$ 127,924	\$ 155,853	\$ 90,152	\$ 144,156	\$ 40,391
Escambia	e	\$ 130,828	\$ 130,828	\$ 130,828	\$ 112,277	\$ 139,423	\$ 74,505	\$ 128,103	\$ 36,043
Flagler		\$ 111,610	\$ 111,610	\$ 111,610	\$ 93,974	\$ 120,206	\$ 48,016	\$ 108,886	\$ 30,392
Franklin	e	\$ 90,955	\$ 90,955	\$ 90,955	\$ 74,303	\$ 99,551	\$ 25,275	\$ 89,109	\$ 24,074
Gadsden	e	\$ 100,031	\$ 100,031	\$ 100,031	\$ 82,947	\$ 108,627	\$ 36,989	\$ 100,844	\$ 27,327
Gilchrist	e	\$ 92,542	\$ 92,542	\$ 92,542	\$ 75,815	\$ 101,138	\$ 26,787	\$ 90,644	\$ 24,494
Glades	e	\$ 90,630	\$ 90,630	\$ 90,630	\$ 73,993	\$ 99,226	\$ 24,965	\$ 88,732	\$ 23,988
Gulf	e	\$ 92,435	\$ 92,435	\$ 92,435	\$ 75,713	\$ 101,031	\$ 26,684	\$ 90,552	\$ 24,466
Hamilton	e	\$ 91,744	\$ 91,744	\$ 91,744	\$ 75,054	\$ 100,340	\$ 26,026	\$ 89,885	\$ 24,283
Hardee	e	\$ 95,976	\$ 95,976	\$ 95,976	\$ 79,085	\$ 104,572	\$ 30,057	\$ 93,933	\$ 25,402
Hendry	e	\$ 100,266	\$ 100,266	\$ 100,266	\$ 83,170	\$ 108,861	\$ 34,142	\$ 97,765	\$ 26,537
Hernando		\$ 119,741	\$ 119,741	\$ 119,741	\$ 101,718	\$ 128,337	\$ 61,074	\$ 117,060	\$ 32,912
Highlands	e	\$ 112,789	\$ 112,789	\$ 112,789	\$ 95,098	\$ 121,385	\$ 49,156	\$ 110,190	\$ 30,706
Hillsborough	c	\$ 152,582	\$ 152,582	\$ 152,582	\$ 133,152	\$ 161,178	\$ 92,097	\$ 149,407	\$ 40,932
Holmes	e	\$ 93,349	\$ 93,349	\$ 93,349	\$ 76,583	\$ 101,944	\$ 27,554	\$ 91,389	\$ 24,707
Indian River		\$ 117,244	\$ 117,244	\$ 117,244	\$ 99,340	\$ 125,840	\$ 56,793	\$ 114,698	\$ 32,120
Jackson	e	\$ 100,554	\$ 100,554	\$ 100,554	\$ 83,445	\$ 109,150	\$ 37,487	\$ 97,981	\$ 27,465
Jefferson	e	\$ 91,671	\$ 91,671	\$ 91,671	\$ 74,985	\$ 100,267	\$ 25,957	\$ 89,819	\$ 24,264
Lafayette	e	\$ 89,651	\$ 89,651	\$ 89,651	\$ 73,061	\$ 98,247	\$ 23,507	\$ 87,835	\$ 23,291
Lake		\$ 129,209	\$ 129,209	\$ 129,209	\$ 110,736	\$ 137,805	\$ 72,964	\$ 126,506	\$ 35,615
Lee	c	\$ 141,213	\$ 141,213	\$ 141,213	\$ 122,168	\$ 149,809	\$ 84,396	\$ 138,220	\$ 38,791
Leon	c e	\$ 128,340	\$ 128,340	\$ 128,340	\$ 109,908	\$ 136,936	\$ 72,136	\$ 125,646	\$ 35,385
Levy	e	\$ 100,137	\$ 100,137	\$ 100,137	\$ 83,048	\$ 108,733	\$ 34,020	\$ 97,890	\$ 26,503

Table 3
Finalized Salaries of Elected County Constitutional Officers and Elected School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
(Note: Please refer to table notes for additional clarification.)

County		Elected County Constitutional Officers						Elected School District Officials	
		Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members
Liberty	e	\$ 89,610	\$ 89,610	\$ 89,610	\$ 73,022	\$ 98,206	\$ 23,428	\$ 87,695	\$ 23,247
Madison	e	\$ 93,476	\$ 93,476	\$ 93,476	\$ 76,704	\$ 102,072	\$ 27,676	\$ 91,540	\$ 24,741
Manatee		\$ 131,100	\$ 131,100	\$ 131,100	\$ 112,536	\$ 139,695	\$ 74,764	\$ 128,363	\$ 36,115
Marion	e	\$ 131,855	\$ 131,855	\$ 131,855	\$ 113,255	\$ 140,451	\$ 75,484	\$ 128,940	\$ 36,315
Martin	e	\$ 117,481	\$ 117,481	\$ 117,481	\$ 99,566	\$ 126,076	\$ 57,198	\$ 115,117	\$ 32,195
Miami-Dade	c	\$ 173,486	\$ 173,486	\$ 173,486	\$ 154,056	\$ 182,082	\$ 92,097	\$ 169,775	\$ 40,932
Monroe	e	\$ 106,599	\$ 106,599	\$ 106,599	\$ 89,202	\$ 115,195	\$ 43,244	\$ 105,201	\$ 29,066
Nassau	e	\$ 105,525	\$ 105,525	\$ 105,525	\$ 88,179	\$ 114,121	\$ 42,221	\$ 102,821	\$ 28,781
Okaloosa	e	\$ 123,254	\$ 123,254	\$ 123,254	\$ 105,064	\$ 131,849	\$ 67,095	\$ 120,677	\$ 34,027
Okeechobee		\$ 99,875	\$ 99,875	\$ 99,875	\$ 82,798	\$ 108,470	\$ 33,770	\$ 97,569	\$ 26,434
Orange	c	\$ 151,181	\$ 151,181	\$ 151,181	\$ 131,751	\$ 159,777	\$ 92,097	\$ 148,006	\$ 40,932
Osceola	c	\$ 128,264	\$ 128,264	\$ 128,264	\$ 109,835	\$ 136,859	\$ 72,063	\$ 125,218	\$ 35,365
Palm Beach	c	\$ 154,123	\$ 154,123	\$ 154,123	\$ 134,693	\$ 162,719	\$ 92,097	\$ 151,046	\$ 40,932
Pasco	e	\$ 137,236	\$ 137,236	\$ 137,236	\$ 118,380	\$ 145,832	\$ 80,608	\$ 134,401	\$ 37,738
Pinellas	c	\$ 147,977	\$ 147,977	\$ 147,977	\$ 128,609	\$ 156,572	\$ 90,837	\$ 145,137	\$ 40,582
Polk	c	\$ 140,397	\$ 140,397	\$ 140,397	\$ 121,390	\$ 148,992	\$ 83,618	\$ 137,489	\$ 38,575
Putnam	e	\$ 106,318	\$ 106,318	\$ 106,318	\$ 88,934	\$ 114,913	\$ 42,976	\$ 104,143	\$ 28,991
Saint Johns		\$ 121,490	\$ 121,490	\$ 121,490	\$ 103,384	\$ 130,085	\$ 64,071	\$ 118,296	\$ 33,467
Saint Lucie		\$ 128,449	\$ 128,449	\$ 128,449	\$ 110,012	\$ 137,045	\$ 72,240	\$ 125,587	\$ 35,414
Santa Rosa	e	\$ 117,509	\$ 117,509	\$ 117,509	\$ 99,593	\$ 126,105	\$ 57,248	\$ 114,949	\$ 32,204
Sarasota	c	\$ 135,993	\$ 135,993	\$ 135,993	\$ 117,197	\$ 144,589	\$ 79,425	\$ 132,884	\$ 37,409
Seminole	c	\$ 136,973	\$ 136,973	\$ 136,973	\$ 118,130	\$ 145,569	\$ 80,358	\$ 134,218	\$ 37,668
Sumter	e	\$ 110,971	\$ 110,971	\$ 110,971	\$ 93,366	\$ 119,567	\$ 47,407	\$ 107,926	\$ 30,223
Suwannee	e	\$ 100,173	\$ 100,173	\$ 100,173	\$ 83,082	\$ 108,768	\$ 34,053	\$ 97,752	\$ 26,512
Taylor	e	\$ 94,458	\$ 94,458	\$ 94,458	\$ 77,639	\$ 103,054	\$ 28,611	\$ 92,353	\$ 25,001
Union	e	\$ 92,129	\$ 92,129	\$ 92,129	\$ 75,421	\$ 100,725	\$ 26,393	\$ 90,206	\$ 24,385
Volusia	c	\$ 138,785	\$ 138,785	\$ 138,785	\$ 119,856	\$ 147,381	\$ 82,084	\$ 135,951	\$ 38,148
Wakulla	c e	\$ 96,881	\$ 96,881	\$ 96,881	\$ 79,947	\$ 105,477	\$ 30,919	\$ 94,533	\$ 25,642
Walton	e	\$ 101,881	\$ 101,881	\$ 101,881	\$ 84,709	\$ 110,477	\$ 38,750	\$ 99,668	\$ 27,817
Washington	e	\$ 94,967	\$ 94,967	\$ 94,967	\$ 78,124	\$ 103,563	\$ 29,096	\$ 92,733	\$ 25,136

A "c" denotes each of Florida's 20 charter counties, according to the Florida Association of Counties (FAC) [www.fl-counties.com/aboutflco/chartercounties.shtml].
 An "e" denotes those school districts having an elected school superintendent, according to the Florida Association of District School Superintendents (FADSS)
 [www.fadss.org/contactinfo.htm].

Table 3
Finalized Salaries of Elected County Constitutional Officers and Elected School District Officials for Fiscal Year 2009-10
Pursuant to the Salary Formula in Chapter 145, Florida Statutes
(Note: Please refer to table notes for additional clarification.)

County	Elected County Constitutional Officers						Elected School District Officials	
	Clerk of Circuit Court	Property Appraiser	Tax Collector	Supervisor of Elections	Sheriff	County Commissioners	School Superintendent	School Board Members
Notes: 1) Finalized salary figures have been calculated by the Florida Legislative Committee on Intergovernmental Relations (LCIR) pursuant to the statutory formula in Chapter 145, Florida Statutes. Although not required by law, the LCIR has annually computed salaries of elected county constitutional officers and elected school district officials since 1985 as a service to county governments and school districts. County government and school district officials are encouraged to independently compute and verify these finalized salary figures. 2) These finalized salary figures may not be applicable to those elected county officers of a chartered consolidated government or those elected officers in counties having a home rule charter where the charter specifies another method of salary compensation. Florida currently has 20 charter counties as follows: Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia, and Wakulla. 3) Pursuant to Chapter 2009-59, Laws of Florida, the salary of each school board member for the 2009-10 fiscal year shall be the amount calculated and listed in this table or the district's beginning salary for teachers who hold baccalaureate degrees, whichever is less. Individual school districts should determine the lesser salary figure and apply that figure as the school board members' salary for the 2009-10 fiscal year. 4) Chapter 2009-59, Laws of Florida, amended s. 1001.47, F.S., to provide that notwithstanding the provisions of s. 1001.47 and s. 145.19, F.S., for the 2009-10 fiscal year, the salary of each elected school superintendent calculated pursuant to s. 1001.47, F.S., shall be reduced by 2 percent. The school superintendents' salary figures listed in this table reflect the 2 percent reduction. 5) The calculated salary figures for all officers reflect the use of official countywide population estimates published by the University of Florida's Bureau of Economic and Business Research. 6) Finalized salary figures are included for each school district's superintendent even though the salaries determined by statutory formula are not applicable to appointed school superintendents. Florida currently has 25 appointed school superintendents in the following districts: Alachua, Brevard, Broward, Charlotte, Collier, Duval, Flagler, Hernando, Hillsborough, Indian River, Lake, Lee, Manatee, Miami-Dade, Okeechobee, Orange, Osceola, Palm Beach, Pinellas, Polk, Saint Johns, Saint Lucie, Sarasota, Seminole, and Volusia. 7) 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. Additionally, the finalized salary figures for elected school superintendent do not include either the \$2,000 special qualification salary or the annual performance salary incentive of not less than \$3,000 nor more than \$7,500 available to eligible elected school superintendents who have completed the required certification programs outlined in Section 1001.47, Florida Statutes. 8) Pursuant to law, the Department of Management Services must annually certify two components of the salary formula calculation: the annual factor and the cumulative annual factor. For the 2009-10 fiscal year, the certified annual factor is 1.0000 and the certified cumulative annual factor is 3.1681.								

**PROPERTY APPRAISER
BUDGET AMENDMENT / TRANSFER**

DR-404 PA

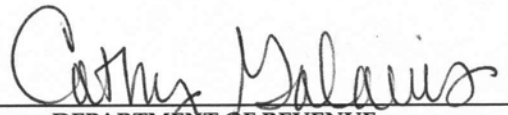
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County: Broward
 Official: Lori Parrish
 Fiscal Year: 2009-10

Request Number: DOR
 B/A X B/T
 Date: August 31, 2009

			REQUEST	(DOR Use Only) APPROVAL
			POSITIONS	POSITIONS
			RATE	RATE (\$117)
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
Elected Official's Salary	1100	LCIR Calculations		-\$117
Regular FICA	2152	LCIR Calculations		-\$9
Elected Official's Retirement	2251	LCIR Calculations		-\$20
TOTAL			\$0.00	-\$146

N/A
 OFFICIAL'S SIGNATURE


 DEPARTMENT OF REVENUE
 (Approval Pursuant to Section 195.087(1)(b), F.S.)

8/31/09
 DATE

[illegible]

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	DOR 8/31/09	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
CAPITAL OUTLAY									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	\$0								\$0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
65 BOOKS	0								0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING									
91 EDP CONTRACT RESERVE	\$0								\$0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	0								0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$17,318,704	(\$146)	\$0	\$0	\$0	\$0	\$0	\$0	\$17,318,558