



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2019

Honorable Marty Kiar
Broward County Property Appraiser
Martykiar@bcpa.net

Dear Mr. Kiar:

According to section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your office's 2019-20 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request 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 property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals.

The 2019-20 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will 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 questions about your budget, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday
Budget Manager
Property Tax Oversight

Enclosure

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2019-20 BUDGET BY APPROPRIATION CATEGORY**

**BROWARD
COUNTY**

8/15/2019
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	(INCREASE/DECREASE)		AMOUNT APPROVED 2019-20	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	19,561,609	19,795,084	10,140,902	20,316,067	520,983	2.6%	20,316,067	520,983	2.6%
OPERATING EXPENSES (Sch. II)	2,719,177	2,956,138	1,458,261	3,283,940	327,802	11.1%	3,283,940	327,802	11.1%
OPERATING CAPITAL OUTLAY (Sch. III)	458,060	612,101	461,524	1,246,570	634,469	103.7%	1,246,570	634,469	103.7%
NON-OPERATING (Sch. IV)		763,500		515,357	(248,143)	-32.5%	515,357	(248,143)	-32.5%
TOTAL EXPENDITURES	\$22,738,846	\$24,126,823	\$12,060,687	\$25,361,934	\$1,235,111	5.1%	\$25,361,934	\$1,235,111	5.1%
NUMBER OF POSITIONS		224		228	4	1.8%	228	4	1.8%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES

SCHEDULE I

DOR USE ONLY

[illegible]

BROWARD							
DETAIL OF PERSONNEL SERVICES							
SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	177,298	180,365	89,404	180,865	500	0.3%	180,865
12 EMPLOYEES (REGULAR)	13,910,578	14,146,271	7,282,855	14,331,910	185,639	1.3%	14,331,910
13 EMPLOYEES (TEMPORARY)	1,995	0			0	-----	0
14 OVERTIME	2,236	0	409		0	-----	0
15 SPECIAL PAY	374,642	366,659	181,237	367,339	680	0.2%	367,339
21 FICA							
2152 REGULAR	1,088,016	1,088,397	546,354	1,106,066	17,669	1.6%	1,106,066
2153 OTHER	153	0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	82,285	87,838	43,540	88,298	460	0.5%	88,298
2252 EMPLOYEE	970,118	973,824	519,934	1,006,773	32,949	3.4%	1,006,773
2253 SMS/SES	396,424	352,787	204,789	345,631	(7,156)	-2.0%	345,631
2254 DROP	54,757	49,885	40,267	86,296	36,411	73.0%	86,296
23 LIFE & HEALTH INSURANCE	2,379,740	2,423,008	1,174,723	2,671,109	248,101	10.2%	2,671,109
24 WORKER'S COMPENSATION	117,890	111,750	56,290	117,480	5,730	5.1%	117,480
25 UNEMPLOYMENT COMP.	5,477	14,300	1,100	14,300	0	0.0%	14,300
TOTAL PERSONNEL SERVICES	\$19,561,609	\$19,795,084	\$10,140,902	\$20,316,067	\$520,983	2.6%	\$20,316,067
	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

BROWARD

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	36,000	72,000	16,730	112,000	40,000	55.56%	112,000
3152 APPRAISAL		0			0	----	0
3153 MAPPING		0			0	----	0
3154 LEGAL	353,530	464,400	509,641	450,000	(14,400)	-3.10%	450,000
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	188,289	206,122	84,278	212,922	6,800	3.30%	212,922
40 TRAVEL	140,130	182,133	71,290	189,694	7,561	4.15%	189,694
41 COMMUNICATIONS	165,946	198,100	83,762	240,208	42,108	21.26%	240,208
42 TRANSPORTATION							
4251 POSTAGE	553,432	555,385	200,400	593,966	38,581	6.95%	593,966
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	7,934	8,292	4,516	8,614	322	3.88%	8,614
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.	40,802	0	235	46,000	46,000	----	46,000
45 INSURANCE & SURETY	1,975	2,533	1,300	2,533	0	0.00%	2,533

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	372	4,000	111	4,000	0	0.00%	4,000
4652 VEHICLES	5,648	7,000	5,295	10,000	3,000	42.86%	10,000
4653 OFFICE SPACE	4,384	0	2,896		0	----	0
4654 E.D.P.	418,709	483,745	241,522	528,704	44,959	9.29%	528,704
47 PRINTING & BINDING	129,419	178,158	21,364	178,158	0	0.00%	178,158
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	600	500	200	500	0	0.00%	500
4952 AERIAL PHOTOS	253,825	270,000	102,500	270,000	0	0.00%	270,000
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	95,977	108,000	30,177	108,000	0	0.00%	108,000
52 OPERATING SUPPLIES	180,410	96,264	29,465	151,339	55,075	57.21%	151,339
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,127	2,962	312	3,222	260	8.78%	3,222
5452 SUBSCRIPTIONS	82,140	61,930	38,679	109,125	47,195	76.21%	109,125
5453 EDUCATION	42,730	46,885	8,400	46,885	0	0.00%	46,885
5454 DUES/MEMBERSHIPS	15,798	7,729	5,188	18,070	10,341	133.79%	18,070
TOTAL OPERATING EXPENSES	\$2,719,177	\$2,956,138	\$1,458,261	\$3,283,940	\$327,802	11.09%	\$3,283,940

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Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

BROWARD

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	128,890	96,955	23,629	43,850	(53,105)	-54.8%	43,850
6452 OFFICE FURNITURE		0			0	-----	0
6453 OFFICE EQUIPMENT	2,720	2,720	1,395	2,720	0	0.0%	2,720
6454 VEHICLES	40,500	0			0	-----	0
66 BOOKS		0			0	-----	0
68 INTANGIBLE ASSETS	285,950	512,426	436,500	1,200,000	687,574	134.2%	1,200,000
TOTAL CAPITAL OUTLAY	\$458,060	\$612,101	\$461,524	\$1,246,570	\$634,469	103.7%	\$1,246,570

Post this total to
Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

BROWARD

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2017-18	APPROVED BUDGET 2018-19	ACTUAL EXPENDITURES 3/31/19	REQUEST 2019-20	INCREASE/(DECREASE)		AMOUNT APPROVED 2019-20
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		763,500			(763,500)	-100.0%	0
92 OTHER CONTRACT RESERVE		0			0	-----	0
93 SPECIAL CONTINGENCY		0		515,357	515,357	-----	515,357
94 EMERGENCY CONTINGENCY		0			0	-----	0
TOTAL NON-OPERATING		\$763,500		\$515,357	(\$248,143)	-32.5%	\$515,357

Post this total to
Col. (3) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)