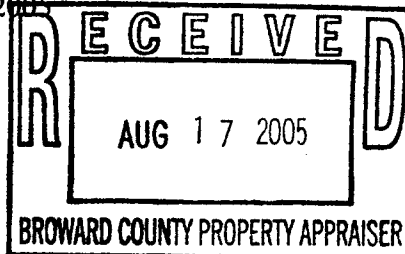




General Tax Administration  
Child Support Enforcement  
Property Tax Administration  
Administrative Services  
Information Services

August 15, 2005



Honorable Lori Parrish  
Broward County Property Appraiser  
115 S. Andrews Ave., Room 111  
Ft. Lauderdale, Florida 33308-1899

Dear Ms. Parrish:

Pursuant to Section 195.087(1)(b), Florida Statutes, the Department of Revenue has made any necessary changes to your 2005-06 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 final salary calculation 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 Administration

*file  
DOK.*

CAC/mat

Enclosures

cc: Board of County Commissioners

*8/17 Kelly C ✓  
cc: Kaifa Oleson  
Kresten Jacobs  
Pat  
Lan*

**PROPERTY APPRAISER'S  
SUMMARY OF THE 2005-06 BUDGET BY APPROPRIATION CATEGORY**

8/15/2005

EXHIBIT A

**BROWARD  
COUNTY**

| APPROPRIATION CATEGORY                 | ACTUAL<br>EXPENDITURES<br>2003-04<br>(2) | APPROVED<br>BUDGET<br>2004-05<br>(3) | ACTUAL<br>EXPENDITURES<br>3/31/05<br>(4) | REQUEST<br>2005-06<br>(5) | (INCREASE/DECREASE)  |                      | AMOUNT<br>APPROVED<br>2005-06<br>(7) |
|--|--|--------------------------------------|--|---------------------------|----------------------|----------------------|--------------------------------------|
|  |  |                                      |  |                           | AMOUNT<br>(6)        | %<br>(6a)            |                                      |
| PERSONAL SERVICES<br>(Sch. 1-1A)       | \$7,753,796                              | \$11,871,729                         | \$4,616,029                              | \$14,047,264              | \$2,175,535          | 18.33%               | \$14,047,264                         |
| OPERATING EXPENSES<br>(Sch. II)        | \$4,192,415                              | \$2,881,047                          | \$964,891                                | \$4,131,495               | \$1,250,448          | 43.40%               | \$4,131,495                          |
| OPERATING CAPITAL OUTLAY<br>(Sch. III) | \$485,397                                | \$1,561,976                          | \$348,589                                | \$609,394                 | (\$952,582)          | -60.99%              | \$609,394                            |
| NON-OPERATING<br>(Sch. IV)             |  | \$0                                  |  | \$0                       | \$0                  | N/A                  | \$0                                  |
| <b>TOTAL EXPENDITURES</b>              | <b>\$12,431,608</b>                      | <b>\$16,314,752</b>                  | <b>\$5,929,509</b>                       | <b>\$18,788,153</b>       | <b>\$2,473,401</b>   | <b>15.16%</b>        | <b>\$18,788,153</b>                  |
| <b>NUMBER OF POSITIONS</b>             | <b>138</b>                               | <b>192</b>                           | <b>192</b>                               | <b>233</b>                | <b>41</b>            | <b>21.35%</b>        | <b>233</b>                           |
|  |  |                                      |  |                           | <b>COL (5) - (3)</b> | <b>COL (6) / (3)</b> |                                      |



**SCHEDULE IA**

**DETAIL OF PERSONAL SERVICES**

**COUNTY**

**BROWARD**

| OBJECT CODE                    | ACTUAL EXPENDITURES 2003-04<br>(2) | APPROVED BUDGET 2004-05<br>(3) | ACTUAL EXPENDITURES 3/31/05<br>(4) | REQUEST 2005-06<br>(5) | INCREASE/(DECREASE) |               | AMOUNT APPROVED 2005-06<br>(7) |
|--------------------------------|------------------------------------|--------------------------------|------------------------------------|------------------------|---------------------|---------------|--------------------------------|
|                                |                                    |                                |                                    |                        | AMOUNT<br>(6)       | %<br>(6a)     |                                |
| <b>PERSONAL SERVICES:</b>      |                                    |                                |                                    |                        |                     |               |                                |
| 11 OFFICIAL                    | \$140,517                          | \$149,018                      | \$75,769                           | \$149,018              | \$0                 | 0.00%         | \$149,018                      |
| 12 EMPLOYEES (REGULAR)         | 5,469,581                          | 7,771,962                      | 3,092,739                          | 10,258,448             | 2,486,486           | 31.99%        | 10,258,448                     |
| 13 EMPLOYEES (TEMPORARY)       | 72,215                             | 1,263,037                      | 509,908                            | 84,000                 | (1,179,037)         | -93.35%       | 84,000                         |
| 14 OVERTIME                    | 39,047                             | 47,439                         | 29,440                             | 49,337                 | 1,898               | 4.00%         | 49,337                         |
| 15 SPECIAL PAY                 | 168,325                            | 22,668                         | 53,267                             | 24,750                 | 2,082               | 9.18%         | 24,750                         |
| <b>TOTAL PERSONAL SERVICES</b> | <b>\$7,753,796</b>                 | <b>\$11,871,729</b>            | <b>\$4,616,029</b>                 | <b>\$14,047,264</b>    | <b>\$2,175,535</b>  | <b>18.33%</b> | <b>\$14,047,264</b>            |
| 2152 REGULAR                   | 429,053                            | 599,304                        | 242,252                            | 784,606                | 185,302             | 30.92%        | 784,606                        |
| 2153 OTHER                     | 0                                  | 0                              | 0                                  | 6,426                  | 6,426               | N/A           | 6,426                          |
| 2251 OFFICIAL                  | 16,430                             | 24,067                         | 6,342                              | 23,783                 | (284)               | -1.18%        | 23,783                         |
| 2252 EMPLOYEE                  | 494,204                            | 535,914                        | 146,343                            | 738,093                | 202,179             | 37.73%        | 738,093                        |
| 2253 SMS/SES                   | 65,861                             | 84,321                         | 31,587                             | 109,100                | 24,779              | 29.39%        | 109,100                        |
| 2254 DROP                      | 67,369                             | 59,398                         | 29,192                             | 68,708                 | 9,310               | 15.67%        | 68,708                         |
| 23 LIFE & HEALTH INSURANCE     | 713,277                            | 1,224,571                      | 355,675                            | 1,620,515              | 395,944             | 32.33%        | 1,620,515                      |
| 24 WORKER'S COMPENSATION       | 77,917                             | 87,030                         | 43,515                             | 93,080                 | 6,050               | 6.95%         | 93,080                         |
| 25 UNEMPLOYMENT COMP.          |                                    | 3,000                          |                                    | 37,400                 | 34,400              | 1146.67%      | 37,400                         |
| <b>TOTAL PERSONAL SERVICES</b> | <b>\$7,753,796</b>                 | <b>\$11,871,729</b>            | <b>\$4,616,029</b>                 | <b>\$14,047,264</b>    | <b>\$2,175,535</b>  | <b>18.33%</b> | <b>\$14,047,264</b>            |

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Col. (5) Ex. A

Col. (4) Ex. A

Col. (3) Ex. A

Col. (2) Ex. A

**SCHEDULE II**

**DETAIL OF OPERATING EXPENSES**

**COUNTY**

**BROWARD**

| OBJECT CODE                | ACTUAL EXPENDITURES 2003-04<br>(2) | APPROVED BUDGET 2004-05<br>(3) | ACTUAL EXPENDITURES 3/31/05<br>(4) | REQUEST 2005-06<br>(5) | INCREASE/(DECREASE) |           | AMOUNT APPROVED 2005-06<br>(7) |
|----------------------------|------------------------------------|--------------------------------|------------------------------------|------------------------|---------------------|-----------|--------------------------------|
|                            |                                    |                                |                                    |                        | AMOUNT<br>(6)       | %<br>(6a) |                                |
| <b>OPERATING EXPENSES:</b> |                                    |                                |                                    |                        |                     |           |                                |
| 3151 E.D.P.                | \$1,084,191                        | \$867,421                      | \$164,241                          | \$287,000              | (\$580,421)         | -66.91%   | \$287,000                      |
| 3152 APPRAISAL             |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 3153 MAPPING               | 397,149                            | 315,000                        | 139,210                            | 315,000                | 0                   | 0.00%     | \$315,000                      |
| 3154 LEGAL                 |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 3159 OTHER                 |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 32 ACCOUNTING & AUDITING   |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 33 COURT REPORTER          |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 34 OTHER CONTRACTUAL       | 1,191,150                          | 159,000                        | 80,531                             | 152,840                | (6,160)             | -3.87%    | 152,840                        |
| 40 TRAVEL                  | 197,648                            | 144,774                        | 81,712                             | 251,902                | 107,128             | 74.00%    | 251,902                        |
| 41 COMMUNICATIONS          | 89,305                             | 107,544                        | 39,364                             | 192,971                | 85,427              | 79.43%    | 192,971                        |
| 4251 POSTAGE               | 456,961                            | 566,826                        | 131,034                            | 479,586                | (87,240)            | -15.39%   | 479,586                        |
| 4252 FREIGHT               |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 43 UTILITIES               | 12,949                             | 17,496                         | 5,911                              | 13,000                 | (4,496)             | -25.70%   | 13,000                         |
| 4451 OFFICE EQUIPMENT      | 39,994                             | 42,598                         | 29,305                             | 36,961                 | (5,637)             | -13.23%   | 36,961                         |
| 4452 VEHICLES              |                                    |                                |                                    |                        | 0                   | N/A       |                                |
| 4453 OFFICE SPACE          | 114,662                            | 30,518                         | 15,388                             | 39,887                 | 9,369               | 30.70%    | 39,887                         |
| 4454 E.D.P.                | 109,666                            | 21,042                         | 37,299                             | 1,235,679              | 1,214,637           | 5772.44%  | 1,235,679                      |
| 45 INSURANCE & SURETY      | 3,087                              | 3,000                          | 1,582                              | 6,000                  | 3,000               | 100.00%   | 6,000                          |

**SCHEDULE II**

**DETAIL OF OPERATING EXPENSES (CONT.)**

COUNTY

| OBJECT CODE<br>(1)              | ACTUAL<br>EXPENDITURES<br>2003-04<br>(2) | APPROVED<br>BUDGET<br>2004-05<br>(3) | ACTUAL<br>EXPENDITURES<br>3/31/05<br>(4) | REQUEST<br>2005-06<br>(5) | INCREASE/(DECREASE) |               | AMOUNT<br>APPROVED<br>2005-06<br>(7) |
|---------------------------------|--|--------------------------------------|--|---------------------------|---------------------|---------------|--------------------------------------|
|                                 |  |                                      |  |                           | AMOUNT<br>(6)       | %<br>(6a)     |                                      |
| 4651 OFFICE EQUIPMENT           | \$75,751                                 | \$30,000                             | \$24,478                                 | \$48,000                  | \$18,000            | 60.00%        | \$48,000                             |
| 4652 VEHICLES                   | 0  | 0                                    | 0  | 0                         | 0                   | N/A           |                                      |
| 4653 OFFICE SPACE               | 58                                       |                                      | 5,882                                    | 11,136                    | 11,136              | N/A           | 11,136                               |
| 4654 E.D.P.                     | 43,206                                   | 110,724                              | 27,340                                   | 297,229                   | 186,505             | 168.44%       | 297,229                              |
| 47 PRINTING & BINDING           | 146,711                                  | 254,872                              | 91,105                                   | 215,000                   | (39,872)            | -15.64%       | 215,000                              |
| 4951 LEGAL ADVERTISEMENTS       | 17,107                                   | 30,000                               | 653                                      | 10,000                    | (20,000)            | -66.67%       | 10,000                               |
| 4952 AERIAL PHOTOS              | 79,618                                   | 35,000                               |  | 223,882                   | 188,882             | 539.66%       | 223,882                              |
| 4959 OTHER                      | 0  | 0                                    | 0  | 0                         | 0                   | N/A           |                                      |
| 51 OFFICE SUPPLIES              | 53,271                                   | 50,000                               | 47,799                                   | 105,000                   | 55,000              | 110.00%       | 105,000                              |
| 52 OPERATING SUPPLIES           | 21,036                                   | 20,000                               | 14,226                                   | 85,750                    | 65,750              | 328.75%       | 85,750                               |
| 5451 BOOKS                      | 11,495                                   | 1,000                                | 812                                      | 1,000                     | 0                   | 0.00%         | 1,000                                |
| 5452 SUBSCRIPTIONS              | 4,516                                    | 1,500                                | 5,555                                    | 12,000                    | 10,500              | 700.00%       | 12,000                               |
| 5453 EDUCATION                  | 20,727                                   | 45,980                               | 14,668                                   | 84,920                    | 38,940              | 84.69%        | 84,920                               |
| 5454 DUES/MEMBERSHIPS           | 22,157                                   | 26,752                               | 6,796                                    | 26,752                    | 0                   | 0.00%         | 26,752                               |
| <b>TOTAL OPERATING EXPENSES</b> | <b>\$4,192,415</b>                       | <b>\$2,881,047</b>                   | <b>\$964,891</b>                         | <b>\$4,131,495</b>        | <b>1,250,448</b>    | <b>43.40%</b> | <b>\$4,131,495</b>                   |

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Col. (5) - (3)

Col. (6) / (9)

**BROWARD COUNTY**

**DETAIL OF OPERATING CAPITAL OUTLAY**

**SCHEDULE III**

| OBJECT CODE                 | ACTUAL EXPENDITURES 2003-04<br>(2) | APPROVED BUDGET 2004-05<br>(3) | ACTUAL EXPENDITURES 3/31/05<br>(4) | REQUEST 2005-06<br>(5) | INCREASE/(DECREASE) |                | AMOUNT APPROVED 2005-06<br>(7) |
|-----------------------------|------------------------------------|--------------------------------|------------------------------------|------------------------|---------------------|----------------|--------------------------------|
|                             |                                    |                                |                                    |                        | AMOUNT<br>(6)       | %<br>(6a)      |                                |
| <b>CAPITAL OUTLAY:</b>      |                                    |                                |                                    |                        |                     |                |                                |
| 6451 E.D.P.                 | \$389,483                          | \$1,292,532                    | \$298,121                          | \$508,076              | (\$784,456)         | -60.69%        | \$508,076                      |
| 6452 OFFICE FURNITURE       | 47,465                             | 269,444                        | 48,490                             | 5,200                  | (264,244)           | -98.07%        | 5,200                          |
| 6453 OFFICE EQUIPMENT       | 48,449                             | 0                              | 1,978                              | 56,118                 | 56,118              | N/A            | 56,118                         |
| 6454 VEHICLES               | 0                                  | 0                              | 0                                  | 40,000                 | 40,000              | N/A            | 40,000                         |
| 66 BOOKS                    | 0                                  | 0                              | 0                                  | 0                      | 0                   | N/A            |                                |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$485,397</b>                   | <b>\$1,561,976</b>             | <b>\$348,589</b>                   | <b>\$609,394</b>       | <b>(\$952,582)</b>  | <b>-60.99%</b> | <b>\$609,394</b>               |

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**SCHEDULE IV**

**DETAIL OF NON-OPERATING**

**BROWARD COUNTY**

| OBJECT CODE                | ACTUAL EXPENDITURES 2003-04<br>(2) | APPROVED BUDGET 2004-05<br>(3) | ACTUAL EXPENDITURES 3/31/05<br>(4) | REQUEST 2005-06<br>(5) | INCREASE/(DECREASE) |           | AMOUNT APPROVED 2005-06<br>(7) |
|----------------------------|------------------------------------|--------------------------------|------------------------------------|------------------------|---------------------|-----------|--------------------------------|
|                            |                                    |                                |                                    |                        | AMOUNT<br>(6)       | %<br>(6a) |                                |
| <b>NON-OPERATING:</b>      |                                    |                                |                                    |                        |                     |           |                                |
| 91 E.D.P. CONTRACT RESERVE |                                    | \$0                            |                                    | \$0                    | \$0                 | N/A       |                                |
| 92 OTHER CONTRACT RESERVE  |                                    | 0                              |                                    | 0                      | 0                   | N/A       |                                |
| 93 SPECIAL CONTINGENCY     |                                    | 0                              |                                    | 0                      | 0                   | N/A       |                                |
| 94 EMERGENCY CONTINGENCY   |                                    | 0                              |                                    | 0                      | 0                   | N/A       |                                |
| <b>TOTAL NON-OPERATING</b> |                                    | \$0                            |                                    | \$0                    | \$0                 | N/A       | \$0                            |

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Post this total to

Col. (5) Ex. A

Col. (6) / (3)

Col. (5) - (3)

Post this total to

Col. (5) Ex. A

Col. (6) / (3)

Col. (5) - (3)