



Jim Zingale  
Executive Director

**R**  
AUG 17 2006

BROWARD CO  
August 15, 2006

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

*8/21/06 Kelly C  
cc: Kelly C  
and  
returns to  
me  
Lori  
take to Kelly  
see me!*

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 2006-07 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 2006-07 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

CC/mt

**PROPERTY APPRAISER'S  
SUMMARY OF THE 2006-07 BUDGET BY APPROPRIATION CATEGORY**

**BROWARD**

**COUNTY**

8/15/2006  
**EXHIBIT A**

APPROPRIATION CATEGORY (1)	ACTUAL EXPENDITURES 2004-05 (2)	APPROVED BUDGET 2005-06 (3)	ACTUAL EXPENDITURES 3/31/06 (4)	REQUEST 2006-07 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2006-07 (7)	
					AMOUNT (6)	% (6a)		
PERSONAL SERVICES (Sch. 1-1A)	\$10,757,451	\$14,055,374	\$5,758,510	\$16,639,490	\$2,584,116	18.39%	\$16,433,540	
OPERATING EXPENSES (Sch. II)	\$2,639,063	\$5,259,618	\$1,146,641	\$4,507,446	(\$752,172)	-14.30%	\$4,329,426	
OPERATING CAPITAL OUTLAY (Sch. III)	\$909,306	\$959,763	\$381,264	\$899,434	(\$60,329)	-6.29%	\$0	
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	N/A	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$14,305,820</b>	<b>\$20,274,755</b>	<b>\$7,286,415</b>	<b>\$22,046,370</b>	<b>\$1,771,615</b>	<b>8.74%</b>	<b>\$20,762,966</b>	
<b>NUMBER OF POSITIONS</b>	<b>193</b>	<b>235</b>	<b>235</b>	<b>262</b>	<b>27</b>	<b>11.49%</b>	<b>258</b>	
					COL (5) - (3)		COL (6) / (3)	



BROWARD COUNTY

DETAIL OF SALARIES (CONT.)

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification (1)	Annual Rate 9/30/05 (3)	Position Designation (3a)	REQUESTED INCREASES				APPROVED INCREASES											
				Guideline (4a)	Other (4b)	Funding (5)	Annual Rate 9/30/06 (6)	Guideline (7a)	Other (7b)	Funding (8)	Annual Rate 9/30/06 (9)								
	New Positions:																		
1	Official	155,579		0	2,000	157,397	157,579	\$0	\$0	\$155,579	\$155,579								
234	Current Employees	10,309,948		412,398	124,373	10,706,164	10,846,719	412,398	136,955	10,721,384	10,861,941								
23	New Positions					1,139,000	1,139,000			977,000	977,000								
258	TOTAL	\$10,465,527		\$412,398	\$126,373	\$12,002,561	\$12,143,298	\$412,398	\$136,955	\$11,853,963	\$11,994,520								

BROWARD

COUNTY

DETAIL OF PERSONAL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2004-05	APPROVED BUDGET 2005-06	ACTUAL EXPENDITURES 3/31/06	REQUEST 2006-07	INCREASE/(DECREASE)		AMOUNT APPROVED 2006-07
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONAL SERVICES:							
11 OFFICIAL	\$154,323	\$155,579	\$77,837	\$157,397	\$1,818	1.17%	\$155,397
12 EMPLOYEES (REGULAR)	7,043,134	10,258,448	4,336,264	11,845,164	1,586,716	15.47%	11,698,384
13 EMPLOYEES (TEMPORARY)	693,999	59,000	13,727	59,000	0	0.00%	59,000
14 OVERTIME	36,468	49,337	13,885	51,310	1,973	4.00%	51,310
15 SPECIAL PAY	254,461	49,750	35,028	157,086	107,336	215.75%	157,086
21 FIGA							
2152 REGULAR	585,692	785,108	324,116	911,586	126,478	16.11%	900,357
2153 OTHER	0	6,426	1,077	4,514	(1,912)	-29.75%	4,514
22 RETIREMENT							
2251 OFFICIAL	16,869	24,830	9,113	26,695	1,865	7.51%	26,355
2252 EMPLOYEE	486,399	738,093	228,080	1,051,105	313,012	42.41%	1,036,324
2253 SMS/SES	79,962	109,100	30,012	139,012	29,912	27.42%	139,012
2254 DROP	62,069	68,708	21,534	65,071	(3,637)	-5.29%	65,071
23 LIFE & HEALTH INSURANCE	1,238,339	1,620,515	607,312	2,018,710	398,195	24.57%	1,987,890
24 WORKERS COMPENSATION	87,030	93,080	46,540	115,440	22,360	24.02%	115,440
25 UNEMPLOYMENT COMP.	18,707	37,400	13,985	37,400	0	0.00%	37,400
TOTAL PERSONAL SERVICES	\$10,757,452	\$14,055,374	\$5,758,510	\$16,639,490	\$2,584,116	18.39%	\$16,433,540

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)

BROWARD

COUNTY

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE (1)	ACTUAL EXPENDITURES 2004-05 (2)	APPROVED BUDGET 2005-06 (3)	ACTUAL EXPENDITURES 3/31/06 (4)	REQUEST 2006-07 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2006-07 (7)
					AMOUNT (6)	% (6a)	
OPERATING EXPENSES:							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	\$338,791	\$1,269,500	\$216,548	\$195,000	(\$1,074,500)	-84.64%	\$195,000
3152 APPRAISAL	0	\$0	0	0	0	N/A	\$0
3153 MAPPING	0	\$0	0	0	0	N/A	\$315,000
3154 LEGAL	356,152	\$315,000	139,256	315,000	0	0.00%	0
3159 OTHER	0	\$0	0	0	0	N/A	0
32 ACCOUNTING & AUDITING	0	\$0	0	0	0	N/A	0
33 COURT REPORTER	0	\$0	0	0	0	N/A	0
34 OTHER CONTRACTUAL	179,639	\$152,840	0	163,420	10,580	6.92%	163,420
40 TRAVEL	124,038	\$251,902	0	266,338	14,436	5.73%	263,134
41 COMMUNICATIONS	121,690	\$192,971	0	334,695	141,724	73.44%	337,695
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	346,412	479,586	209,270	608,799	129,213	26.94%	608,799
4252 FREIGHT	0	0	0	0	0	N/A	0
43 UTILITIES	11,197	13,000	0	5,000	(8,000)	-61.54%	5,000
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	62,647	36,961	0	45,970	9,009	24.37%	45,970
4452 VEHICLES	0	0	0	0	0	N/A	0
4453 OFFICE SPACE	25,227	39,887	0	19,598	(20,289)	-50.87%	184,598
4454 E.D.P.	453,404	1,327,368	0	1,215,982	(111,386)	-8.39%	900,770
45 INSURANCE & SURETY	3,127	6,000	169	6,000	0	0.00%	6,000

BROWARD COUNTY  
 COUNTY  
 SCHEDULE II  
 DETAIL OF OPERATING EXPENSES (CONT.)

OBJECT CODE (1)	ACTUAL EXPENDITURES 2004-05 (2)	APPROVED BUDGET 2005-06 (3)	ACTUAL EXPENDITURES 3/31/06 (4)	REQUEST 2006-07 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2006-07 (7)
					AMOUNT (6)	% (6a)	
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	\$43,161	\$57,405	\$23,025	\$57,405	\$0	0.00%	\$50,000
4652 VEHICLES	0	\$0	0	0	0	N/A	0
4653 OFFICE SPACE	35,545	\$11,136	1,485	23,654	12,518	112.41%	3,855
4654 E.D.P.	125,218	\$317,087	24,578	213,790	(103,297)	-32.58%	213,790
47 PRINTING & BINDING	187,540	\$215,000	0	215,000	0	0.00%	215,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	6,630	10,000		10,000	0	0.00%	10,000
4952 AERIAL PHOTOS	5,000	223,882		379,945	156,063	69.71%	379,945
4959 OTHER	0	0	0	0	0	N/A	0
51 OFFICE SUPPLIES	82,710	105,000		105,000	0	0.00%	105,000
52 OPERATING SUPPLIES	44,730	110,002	50,103	142,200	32,198	29.27%	141,800
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,062	1,000		1,000	0	0.00%	1,000
5452 SUBSCRIPTIONS	11,422	12,020		63,038	51,018	424.44%	63,038
5453 EDUCATION	58,319	85,319		93,860	8,541	10.01%	93,860
5454 DUES/MEMBERSHIPS	15,395	26,752		26,752	0	0.00%	26,752
TOTAL OPERATING EXPENSES	\$2,639,056	\$5,259,618	\$664,434	\$4,507,446	(752,172)	-14.30%	\$4,329,426

Post this total to Col. (2) Ex. A  
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 Col. (6) / (3)

BROWARD COUNTY

COUNTY

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2004-05	APPROVED BUDGET 2005-06	ACTUAL EXPENDITURES 3/31/06	REQUEST 2006-07	INCREASE/(DECREASE)		AMOUNT APPROVED 2006-07
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		\$800,986	\$267,477	\$742,209	(\$58,777)	-7.34%	\$0
6452 OFFICE FURNITURE		\$34,672	8,152	107,150	72,478	209.04%	0
6453 OFFICE EQUIPMENT		\$81,105	63,435	6,075	(75,030)	-92.51%	0
6454 VEHICLES	141,527	\$43,000	42,200	44,000	1,000	2.33%	0
66 BOOKS		\$0	0	0	0	N/A	0
TOTAL CAPITAL OUTLAY	\$141,527	\$959,763	\$381,264	\$899,434	(\$60,329)	-6.29%	\$0

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BROWARD

COUNTY

DETAIL OF NON-OPERATING

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2004-05	APPROVED BUDGET 2005-06	ACTUAL EXPENDITURES 3/31/06	REQUEST 2006-07	INCREASE/(DECREASE)		AMOUNT APPROVED 2006-07
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE		\$0			\$0	N/A	\$0
92 OTHER CONTRACT RESERVE		\$0			0	N/A	0
93 SPECIAL CONTINGENCY		\$0			0	N/A	0
94 EMERGENCY CONTINGENCY		\$0			0	N/A	0
<b>TOTAL NON-OPERATING</b>		\$0		\$0	\$0	N/A	\$0

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Col. (3) Ex. A

Post this total to

Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)