



August 15, 2011

Honorable Kenneth M. Wilkinson, CFA
Lee County Property Appraiser
2480 Thompson St., 4th Fl.
Ft. Myers, Florida 33901

Dear Mr. Wilkinson:

Pursuant to Section 195.087(1)(b), Florida Statutes, the Department of Revenue has made any necessary changes to your 2011-12 budget. The enclosed budget reflects any changes that were necessary based upon our review of additional information or testimony 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 2011-12 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). 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) 617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/cs

Enclosures

cc: Board of County Commissioners

**PROPERTY APPRAISER'S
SUMMARY OF THE 2011-12 BUDGET BY APPROPRIATION CATEGORY**

LEE
COUNTY

8/15/2011
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	(INCREASE/DECREASE)		AMOUNT APPROVED 2011-12	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	8,086,272	8,293,893	4,156,388	8,129,056	(164,837)	-2.0%	8,158,135	(135,758)	-1.6%
OPERATING EXPENSES (Sch. II)	1,305,684	1,419,714	501,430	915,093	(504,621)	-35.5%	915,093	(504,621)	-35.5%
OPERATING CAPITAL OUTLAY (Sch. III)	76,111	110,348	27,530	110,348	0	0.0%	0	(110,348)	-100.0%
NON-OPERATING (Sch. IV)		0		0	0	----	0	0	----
TOTAL EXPENDITURES	\$9,468,067	\$9,823,955	\$4,685,348	\$9,154,497	(\$669,458)	-6.8%	\$9,073,228	(\$750,727)	-7.6%
NUMBER OF POSITIONS		107		104	(3)	-2.8%	104	(3)	-2.8%
					COL (5) - (3) COL (6) / (3)				

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	INCREASE/(DECREASE)		AMOUNT APPROVED 2011-12
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	143,208	143,028	71,521	143,028	0	0.0%	\$143,028
12 EMPLOYEES (REGULAR)	5,463,831	5,527,032	2,780,444	5,522,109	(4,923)	-0.1%	5,522,109
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	----	0
14 OVERTIME	0	0	0	0	0	----	0
15 SPECIAL PAY	57,582	76,050	0	0	(76,050)	-100.0%	0
21 FICA					0		
2152 REGULAR	386,920	422,804	221,106	433,383	10,579	2.5%	425,636
2153 OTHER	0	0	0	0	0	----	0
22 RETIREMENT					0		
2251 OFFICIAL	24,403	26,660	13,331	15,933	(10,727)	-40.2%	23,557
2252 EMPLOYEE	539,609	588,543	291,204	245,915	(342,628)	-58.2%	266,950
2253 SMS/SES	0	0	0	0	0	----	0
2254 DROP	10,510	7,642	13,401	22,704	15,062	197.1%	30,871
23 LIFE & HEALTH INSURANCE	1,455,534	1,492,134	762,906	1,735,984	243,850	16.3%	1,735,984
24 WORKER'S COMPENSATION	0	0	0	0	0	----	0
25 UNEMPLOYMENT COMP.	4,675	10,000	2,475	10,000	0	0.0%	10,000
TOTAL PERSONNEL SERVICES	\$8,086,272	\$8,293,893	\$4,156,388	\$8,129,056	(\$164,837)	-2.0%	\$8,158,135

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Col.(2) Ex. A

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Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	INCREASE/(DECREASE)		AMOUNT APPROVED 2011-12
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	59,722	102,130	37,207	40,180	(61,950)	(1)	\$40,180
3152 APPRAISAL	0	0	0	0	0	----	\$0
3153 MAPPING	303,391	0	0	0	0	----	\$0
3154 LEGAL	209,209	364,652	96,323	100,000	(264,652)	(1)	100,000
3159 OTHER	80,669	90,450	40,089	58,000	(32,450)	(0)	58,000
32 ACCOUNTING & AUDITING	0	0	0	0	0	----	0
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	26,429	67,400	28,830	94,000	26,600	0	94,000
40 TRAVEL	18,064	14,963	7,134	7,645	(7,318)	(0)	7,645
41 COMMUNICATIONS	7,832	69,800	23,447	36,204	(33,596)	(0)	36,204
42 TRANSPORTATION							
4251 POSTAGE	134,330	228,567	87,016	166,956	(61,611)	(0)	166,956
4252 FREIGHT	2,146	1,000	842	1,000	0	0	1,000
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	20,393	10,000	4,278	0	(10,000)	(1)	0
4452 VEHICLES	1,095	0	0	0	0	----	0
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	0	0	0	0	0	----	0
45 INSURANCE & SURETY	402	0	0	125	125	----	125

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	INCREASE/(DECREASE)		AMOUNT APPROVED 2011-12
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	138,438	180,000	67,657	217,075	37,075	0	\$217,075
4652 VEHICLES	27,009	28,843	10,281	30,000	1,157	0	30,000
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	0	0	0	0	0	----	0
47 PRINTING & BINDING	30,696	101,616	29,024	40,898	(60,718)	(1)	40,898
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	12,573	0	948	1,900	1,900	----	1,900
4952 AERIAL PHOTOS	0	0	0	0	0	----	0
4959 OTHER	0	9,000	0	0	(9,000)	(1)	0
51 OFFICE SUPPLIES	153,159	83,970	37,765	85,000	1,030	0	85,000
52 OPERATING SUPPLIES	25,439	28,108	11,831	20,000	(8,108)	(0)	20,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	7,786	450	3,585	875	425	1	875
5452 SUBSCRIPTIONS	804	15,790	716	575	(15,215)	(1)	575
5453 EDUCATION	36,401	13,475	5,986	6,310	(7,165)	(1)	6,310
5454 DUES/MEMBERSHIPS	9,697	9,500	8,471	8,350	(1,150)	(0)	8,350
TOTAL OPERATING EXPENSES	\$1,305,684	\$1,419,714	\$501,430	\$915,093	(\$504,621)	-35.5%	\$915,093

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Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	INCREASE/(DECREASE)		AMOUNT APPROVED 2011-12
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	61,130	0	27,530	0	0	----	\$0
6452 OFFICE FURNITURE	2,503	0	0	0	0	----	\$0
6453 OFFICE EQUIPMENT	0	110,348	0	110,348	0	0.0%	\$0
6454 VEHICLES	12,478	0	0	0	0	----	\$0
66 BOOKS	0	0	0	0	0	----	\$0
68 INTANGIBLE ASSETS	0	0	0	0	0	----	\$0
TOTAL CAPITAL OUTLAY	\$76,111	\$110,348	\$27,530	\$110,348	\$0	0.0%	\$0

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DETAIL OF NON-OPERATING

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2009-10	APPROVED BUDGET 2010-11	ACTUAL EXPENDITURES 3/31/11	REQUEST 2011-12	INCREASE/(DECREASE)		AMOUNT APPROVED 2011-12
					AMOUNT	%	
(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

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