



August 15, 2011

Honorable Ed Havill
Lake County Property Appraiser
317 W. Main St., 3rd Floor
Tavares, Florida 32778-1027

Dear Mr. Havill:

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**

**LAKE
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)	
PERSONAL SERVICES (Sch. 1-1A)	2,187,252	2,115,832	1,029,673	1,967,093	(148,739)	-7.0%	1,967,093	(148,739)	-7.0%	
OPERATING EXPENSES (Sch. II)	233,714	264,085	168,646	258,130	(5,955)	-2.3%	257,375	(6,710)	-2.5%	
OPERATING CAPITAL OUTLAY (Sch. III)	10,128	0	0	0	0	----	0	0	----	
NON-OPERATING (Sch. IV)		10,000		10,000	0	0.0%	10,000	0	0.0%	
TOTAL EXPENDITURES	\$2,431,094	\$2,389,917	\$1,198,319	\$2,235,223	(\$154,694)	-6.5%	\$2,234,468	(\$155,449)	-6.5%	
NUMBER OF POSITIONS		37		37	0	0.0%	37	0	0.0%	
							COL (5) - (3) COL (6) / (3)			