

BREVARD COUNTY PROPERTY APPRAISER'S OFFICE SUMMARY

MISSION STATEMENT:

The Brevard County Property Appraiser's Office strives to be the best in the State of Florida at producing an accurate, equitable and uniform assessment roll. We are committed to excellence in property valuation, providing quality and professional customer service, and performing these duties at the lowest cost to taxpayers. Above all, we welcome every opportunity to serve the People of Brevard County.

PROGRAMS AND SERVICES:

The Brevard County Property Appraiser, an independently elected charter officer, determines the value of all real and tangible personal property within the County and maintains all records related to such valuations; administers and approves applications for homestead and other exemptions as well as agricultural classifications. The Property Appraiser also calculates the proposed taxes for the State of Florida's Truth in Millage notices after the tentative mileages have been set by the taxing authorities. The Property Appraiser's duties are prescribed by State Statutes with oversight and budget approval by the Florida Department of Revenue. Charges to support the Property Appraiser's budget, as provided by law, are based on a pro-rata share for all authorities that levied a tax during the preceding fiscal year. The School Board and municipalities are excluded from this charge for services by Florida Statutes. The effect of the Florida Statutes is that the County, particularly the General Fund, provides a large portion of the charges for the Property Appraiser's Office that would otherwise be provided by the School Board and municipalities. The Property Appraiser also provides data sharing and services allowing for the uniform method of levying and collecting non-ad valorem assessments levied by the County for real property.

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

- The Office began the Upgrade and Reconstruction of the GIS Tax Maps using ARPA and mapping funds. This project will provide a more accurate assessment values as well as more precise maps for Brevard County Departments and Municipalities to perform land planning, E-911 addressing and environmental studies.

Property Appraiser's Office:

- Provide quality service to the public,
- Promote accuracy, taxpayer equity, accountability, transparency and professionalism,
- Acknowledge the ongoing economic challenges in Brevard County and the State of Florida by thoroughly challenging personnel, operating and capital expenditures, and focusing future needs,
- Move the Office forward by embracing best practices, process improvements, personnel development and investment in the technology and training necessary to perform the work with which the Office is tasked

Personnel Expenses:

Personnel expenses increase by 6.94% (\$619,754). Included in this increase is a 5% or \$1.00/hr. adjustment in the Office's Pay Plan that follows the County proposed plan. The overall change in personnel expenses is comprised of the following major components:

- \$319,574 increase in wages for salary increases and payouts to retiring employees,
- \$178,613 increase in FRS contributions mandated by the increase in Employer rates approved by the State Legislature,
- \$103,403 increase in Health Insurance as a result of an 8% employer increase,
- \$18,164 increase in Worker's Compensation Insurance.

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Operating Expenses:

Operating expenses increase by 8.03 (\$105,986) as a result of the increase in the number of vehicles leased by the Agency and ocular recognition software for Deed updates and transfers.

Capital Expenses:

Budgeted capital expenses decrease as a result of completing the replacement of servers that reached their end-of-life cycle and were no longer feasible to maintain. The Office has finished the following projects:

- Funding multi-year CAMA system replacement, totaling \$1.6 million, with savings gains from organizational restructuring and contract administration,
- Converting the Office's network servers to Virtual Machines, reducing down from 24 servers,
- Acquisition of portable computing tablets to develop remote data entry and access capabilities for Field Operations and other personnel.

Conclusion:

BCPAO presents a responsible, well-considered budget request that places the Office in a position to meet the changing landscape of the work environment created during the past year.

This budget promotes stability and quality in the Office's operation by continuing to build on initiatives and organizational changes the Office implemented during previous years. Some major initiatives that have been completed and funded by the Office include:

- Conversion of the CAMA system to Patriot Properties AssessPRO system.
- Successfully transitioned select areas to virtual/remote work environments.

Recognizing the local funding pressures in Brevard County, the Office will be challenged in future budgets by continuing increases in health insurance and retirement expenses, as well as market pressure from state mandated minimum wage requirements and a recovering economy to fund an inflation-sensitive compensation plan. Technology upgrades undertaken over the past several years have achieved the maximum improvement in efficiencies provided by these investments. Investments in the Office's Human Capital must be considered and implemented moving forward to maintain the current service level and to handle future projected growth.

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, Dana Blickley, the Property Appraiser of Brevard County, Florida, certify the proposed budget for the period of October 1, 2023, through September 30, 2024, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).


ty Appraiser Signature

Property Appraiser Signature


Date

Date

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY**

COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	7,955,556	8,925,787	4,137,239	9,264,598	338,811	3.80%			
OPERATING EXPENSES (Sch. II)	1,454,359	1,319,179	885,461	1,425,165	105,986	8.03%			
OPERATING CAPITAL OUTLAY (Sch. III)		34,282			(34,282)	-100.00%			
NON-OPERATING (Sch. IV)				280,943	280,943	-----			
TOTAL EXPENDITURES	\$9,409,915	\$10,279,248	\$5,022,700	\$10,970,705	\$691,457	6.73%			
NUMBER OF POSITIONS		109		109					
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	162,378	176,011	87,558	176,011			
12 EMPLOYEES (REGULAR)	5,223,239	5,909,314	2,710,626	5,949,307	39,993	0.68%	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY	246,083	83,755	80,082	82,810	(945)	-1.13%	
21 FICA						----	
2152 REGULAR	409,698	469,397	208,493	473,158	3,761	0.80%	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL	86,623	100,326	49,908	103,283	2,957	2.95%	
2252 EMPLOYEE	464,053	564,171	265,078	639,006	74,835	13.26%	
2253 SMS/SES	152,625	154,166	61,059	240,028	85,862	55.69%	
2254 DROP	107,212	121,879	61,913	132,660	10,781	8.85%	
23 LIFE & HEALTH INSURANCE	1,066,086	1,304,509	592,583	1,407,912	103,403	7.93%	
24 WORKER'S COMPENSATION	37,559	37,259	19,939	55,423	18,164	48.75%	
25 UNEMPLOYMENT COMP.		5,000		5,000			
TOTAL PERSONNEL SERVICES	\$7,955,556	\$8,925,787	\$4,137,239	\$9,264,598	\$338,811	3.80%	

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DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	289,510	204,022	224,965	348,230	144,208	70.68%	
3152 APPRAISAL	(16,876)	147,000		85,700	(61,300)	-41.70%	
3153 MAPPING					-	----	
3154 LEGAL	131,246	84,000	79,283	84,000	-		
3159 OTHER	66,531		1,637		-	----	
32 ACCOUNTING & AUDITING	13,975	15,850		15,850	-		
33 COURT REPORTER					-	----	
34 OTHER CONTRACTUAL	14,733	23,440	234,033	31,056	7,616	32.49%	
40 TRAVEL	25,544	27,567	13,809	31,292	3,725	13.51%	
41 COMMUNICATIONS	46,806	97,920	43,266	98,340	420	0.43%	
42 TRANSPORTATION							
4251 POSTAGE	55,156	51,976	29,740	56,461	4,485	8.63%	
4252 FREIGHT						----	
43 UTILITIES						----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	14,014	23,440	18,121	24,862	1,422	6.07%	
4452 VEHICLES	68,905	83,446	28,904	122,670	39,224	47.01%	
4453 OFFICE SPACE					-	----	
4454 E.D.P.					-	----	
45 INSURANCE & SURETY	69,696	62,394	6,639	71,899	9,505	15.23%	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	34,803	10,000	3,850	10,000			
4652 VEHICLES	4,521	4,000	8,525	4,000			
4653 OFFICE SPACE						----	
4654 E.D.P.	169,450	150,354	38,172	110,850	(39,504)	-26.27%	
47 PRINTING & BINDING	24,610	40,000	21,505	40,000			
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	1,249	5,500	2,087	5,500			
4952 AERIAL PHOTOS	176,711	148,300	36,246	148,000	(300)	-0.20%	
4959 OTHER	74,933	2,000	773	2,000			
51 OFFICE SUPPLIES	53,017	36,000	17,453	36,000			
52 OPERATING SUPPLIES	18,831	13,000	8,611	13,000			
54 BOOKS & PUBLICATIONS							
5451 BOOKS		2,000		2,000			
5452 SUBSCRIPTIONS	63,757	2,000	37,440	2,000			
5453 EDUCATION	42,673	66,970	17,737	63,455	(3,515)	-5.25%	
5454 DUES/MEMBERSHIPS	10,564	18,000	12,665	18,000			
TOTAL OPERATING EXPENSES	\$1,454,359	\$1,319,179	\$885,461	\$1,425,165	\$105,986	8.03%	

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DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		34,282			(34,282)	-100.00%	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS						----	
TOTAL CAPITAL OUTLAY		\$34,282			(34,282)	-100.00%	

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DETAIL OF NON-OPERATING

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY				280,943	280,943	----	
94 EMERGENCY CONTINGENCY						----	
TOTAL NON-OPERATING				\$280,943	\$280,943	----	

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