

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 basis 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 new 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 1.57% (\$150,418). The overall change in personnel expenses is comprised of the following major components:

- \$75,404 increase in Retirement Payouts for retiring employees.
- \$112,079 403 increase in Health Insurance as a result of an 8% employer increase.
- \$14,201 increase in Worker's Compensation resulting from a rate increase.
- (\$71,908), decrease in FRS contributions as a result of Senior employees entering DROP.
- \$318,630 has been included in Contingency for Salary Increases that follow the County Model of 4.0% or \$1.00 per hour whichever is greater.

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Operating Expenses:

Operating expenses increase by 4.99% (\$71,065) as a result of the increase maintenance contracts for the CAMA system, HR/Finance software, Network Security, the County General Liability and Vehicle Insurance rates and an increase in the Aerial Photography contract.

Capital Expenses:

The Office has completed 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 field 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 funding 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 and handle future projected service level 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, 2024, through September 30, 2025, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).



Property Appraiser Signature



Date

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY**

**BREVARD
COUNTY**

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL	APPROVED	ACTUAL	REQUEST	(INCREASE/DECREASE)		AMOUNT	(INCREASE/DECREASE)	
	EXPENDITURES 2022-23	BUDGET 2023-24	EXPENDITURES 3/31/24		2024-25	AMOUNT	%	APPROVED 2024-25	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	7,955,556	9,562,106	4,441,950	9,712,524	150,418	1.57%			
OPERATING EXPENSES (Sch. II)	1,454,359	1,425,165	1,217,866	1,496,230	71,065	4.99%			
OPERATING CAPITAL OUTLAY (Sch. III)						-----			
NON-OPERATING (Sch. IV)				318,630	318,630	-----			
TOTAL EXPENDITURES	\$9,409,915	\$10,987,271	\$5,659,816	\$11,527,384	\$540,113	4.92%			
NUMBER OF POSITIONS		109		109					
COL (5) - (3)							COL (6) / (3)		

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

BREVARD

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	162,378	186,356	92,780	186,356			
12 EMPLOYEES (REGULAR)	5,223,239	6,172,892	2,889,621	6,185,725	12,833	0.21%	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME			11,585			----	
15 SPECIAL PAY	246,083	82,810	45,886	158,214	75,404	91.06%	
21 FICA						----	
2152 REGULAR	409,698	490,412	221,533	498,221	7,809	1.59%	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL	86,623	109,353			(109,353)	-100.00%	
2252 EMPLOYEE	464,053	660,369	314,863	636,387	(23,982)	-3.63%	
2253 SMS/SES	152,625	252,029	101,513	253,354	1,325	0.53%	
2254 DROP	107,212	139,293	99,040	199,395	60,102	43.15%	
23 LIFE & HEALTH INSURANCE	1,066,086	1,408,169	642,518	1,520,248	112,079	7.96%	
24 WORKER'S COMPENSATION	37,559	55,423	22,611	69,624	14,201	25.62%	
25 UNEMPLOYMENT COMP.		5,000		5,000			
TOTAL PERSONNEL SERVICES	\$7,955,556	\$9,562,106	\$4,441,950	\$9,712,524	\$150,418	1.57%	

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DETAIL OF OPERATING EXPENSES

BREVARD

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	289,510	348,230	342,730	358,230	10,000	2.87%	
3152 APPRAISAL	(16,876)	85,700		85,700	-		
3153 MAPPING					-	-----	
3154 LEGAL	131,246	84,000	76,313	84,000	-		
3159 OTHER	66,531		225,583		-	-----	
32 ACCOUNTING & AUDITING	13,975	15,850		15,850	-		
33 COURT REPORTER					-	-----	
34 OTHER CONTRACTUAL	14,733	31,056	185,383	31,812	756	2.43%	
40 TRAVEL	25,544	31,292	3,493	31,292	-		
41 COMMUNICATIONS	46,806	98,340	52,303	98,340	-		
42 TRANSPORTATION							
4251 POSTAGE	55,156	56,461	30,287	56,461	-		
4252 FREIGHT						-----	
43 UTILITIES						-----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	14,014	24,862	12,399	24,862	-		
4452 VEHICLES	68,905	122,670	53,101	122,670	-		
4453 OFFICE SPACE					-	-----	
4454 E.D.P.					-	-----	
45 INSURANCE & SURETY	69,696	71,899	11,303	74,971	3,072	4.27%	

DETAIL OF OPERATING EXPENSES

BREVARD

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	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	9,616	10,000			
4652 VEHICLES	4,521	4,000	3,938	4,000			
4653 OFFICE SPACE						-----	
4654 E.D.P.	169,450	110,850	94,483	117,787	6,937	6.26%	
47 PRINTING & BINDING	24,610	40,000	18,535	40,000			
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	1,249	5,500	2,841	5,500			
4952 AERIAL PHOTOS	176,711	148,000		198,300	50,300	33.99%	
4959 OTHER	74,933	2,000	935	2,000			
51 OFFICE SUPPLIES	53,017	36,000	19,175	36,000			
52 OPERATING SUPPLIES	18,831	13,000	8,509	13,000			
54 BOOKS & PUBLICATIONS							
5451 BOOKS		2,000		2,000			
5452 SUBSCRIPTIONS	63,757	2,000	39,014	2,000			
5453 EDUCATION	42,673	63,455	14,951	63,455			
5454 DUES/MEMBERSHIPS	10,564	18,000	12,974	18,000			
TOTAL OPERATING EXPENSES	\$1,454,359	\$1,425,165	\$1,217,866	\$1,496,230	\$71,065	4.99%	

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DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

BREVARD

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS						----	
TOTAL CAPITAL OUTLAY							

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BREVARD

SCHEDULE III A

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DETAIL OF NON-OPERATING

SCHEDULE IV

BREVARD

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY				318,630	318,630	----	
94 EMERGENCY CONTINGENCY						----	
TOTAL NON-OPERATING				\$318,630	\$318,630	----	

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