

**PROPERTY APPRAISER'S OFFICE
SUMMARY**

MISSION STATEMENT:

The mission of the. 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.

PROGRAMS AND SERVICES:

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

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 5.7% (\$437,682). Included in this increase is a contingency reserve representing a 3.0% increase (\$196,125) in payroll. The contingency increase matches the current budget plan for employees of the State of Florida. Funded positions for the Office are at 104, following significant reductions in multiple prior years. The Office has pursued management consolidations in several departments as management vacancies occur and sought efficiencies wherever reasonable. The result is an organization with lower personnel expense for a continued high level of service delivery. The overall change in personnel expenses is comprised of the following major components:

- \$131,392 increase in regular wages and benefits as positions are adjusted and through our continuous process to optimize staff and organization structure.
- \$196,125 in contingency funding to mirror the State's pay increase program, including salary and benefits, with no change in employer health insurance for the upcoming fiscal year.
- (\$26,173) decrease in Special Pay to fund leave payouts associated with scheduled retirements during the year.
- \$95,891 increase in FRS contributions mandated by the increase in Employer rates approved by the State Legislature.
- \$32,552 increase in Health Insurance as a result of funded new hire positions.

The Office intends to mirror the total cost of any State pay improvement plan.

Operating Expenses:

Operating expenses decrease by \$106,350 (7.6%). The overall change in operating expenses is comprised of the following major components:

- (\$42,344) decrease in Aerial Photography costs.
- (\$30,004) increase in budgeted legal expenses, adjusting to the current trend.
- (\$24,368) decrease in training as the office continues to bring training in-house or provide it in a virtual environment when possible to manage expenses.

Capital Expenses:

Budgeted capital expenses are zero, matching the prior year budget. 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
- Desktop computer replacement cycle and subsequent refresh of hard drives and monitors. A new replacement cycle has begun and is funded by mid-year savings, if available.
- Converting the Office's network servers to Virtual Machines, reducing 24 servers to 3. It is anticipated that replacement server hardware will be leased in future years to level hardware expenses over multiple years.
- Acquisition of portable computing tablets to develop remote data entry and access capabilities for Field Operations and other field personnel.

Technology:

As new leadership arrived in January 2013, the major technology platforms in the Office were dangerously outdated, unstable, difficult to maintain, woefully inefficient to use, or some combination of all factors. Some major initiatives that have recently been completed include:

- Conversion of current CAMA (internally developed, circa 1982) to Patriot Properties AssessPRO V5.0 system, the first assessment roll has been successfully processed and submitted to Florida

Department of Revenue, efforts continue to consolidate systems and improve processes within the new CAMA environment

- Deployment of new desktop computer systems, with double and triple monitor setups as needed by data- and mapping-intensive staff. A new PC replenishment cycle is scheduled for future years to maintain technological strengths
- Deployment of new website and corresponding Internet and Mapping servers with redundancy, this is an effort that is continuing into FY2019-20 as an existing staff task with no new capital. Internet website hosting was successfully moved to a third party during the prior year.
- Complete review of full cycle of technology subscriptions and services to ensure compliance with Office purchasing policies and/or maximize use of State, Federal or other public entity negotiated agreements

Conclusion:

BCPAO presents a responsible, well-considered budget request that proposes minimal financial change over the current fiscal year, though our processes continue to improve and efficiencies continue to grow. This budget reflects major internal changes in personnel and systems to promote stability and quality in the Office's operation for many years to come. This stable budget request recognizes the local funding pressures in Brevard County. BCPAO administration has made painful, but necessary, reductions in staffing and continues to challenge every contract or expense the Office bears. The Office will be challenged in future budgets by continuing increases in health insurance and retirement expenses, as well as market pressure to fund an inflation-sensitive compensation plan as the employment market continues to strengthen.

PROPERTY APPRAISER'S OFFICE: SUMMARY

Property Appraiser's Office Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessment Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
Total Operating Revenues	\$0	\$0	\$0	\$0	0.00%
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$2,078,376	\$2,099,160	\$2,089,645	-\$9,515	-0.45%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
Total Non-Operating Revenues	\$2,078,376	\$2,099,160	\$2,089,645	-\$9,515	-0.45%
TOTAL REVENUES	\$2,078,376	\$2,099,160	\$2,089,645	-\$9,515	-0.45%
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$0	\$0	\$0	0.00%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expenditures	\$0	\$0	\$0	\$0	0.00%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%

Property Appraiser's Office Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Grants and Aid Expense	\$0	\$0	\$0	\$0	0.00%
Transfers Expense	\$2,040,342	\$2,099,160	\$2,089,645	-\$9,515	-0.45%
Total Non-Operating Expenses	\$2,040,342	\$2,099,160	\$2,089,645	-\$9,515	-0.45%
TOTAL EXPENDITURES	\$2,040,342	\$2,099,160	\$2,089,645	-\$9,515	-0.45%

PROPERTY APPRAISER'S OFFICE: BUDGET VARIANCES

Property Appraiser's Office Revenue and Expense Category	Variance	% Variance	Explanation
Taxes Revenue	\$0	0.00%	
Permits, Fees & Special Assessments Revenue	\$0	0.00%	
Intergovernmental Revenue	\$0	0.00%	
Charges for Services Revenue	\$0	0.00%	
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	-\$9,515	-0.45%	
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$0	0.00%	
Operating Expense	\$0	0.00%	
Capital Outlay Expense	\$0	0.00%	
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	

Property Appraiser's Office Revenue and Expense Category	Variance	% Variance	Explanation
Transfers Expense	-\$9,515	-0.45%	