

Property Appraiser's Budgetary Comparison

| Revenue | FY22-23 | FY 23-24 | Increase (Decrease) | |
|---------------------------------|-------------------|-------------------|---------------------|-------------|
| | Approved | Proposed | Dollars | Percent |
| Florida Inland Navigation | 24,013 | 23,064 | (949) | (4.0%) |
| Water Management P A Fees | 164,262 | 142,277 | (21,985) | (13.4%) |
| Comm Dev District PA Fees | 294,568 | 323,613 | 29,045 | 9.9% |
| Investment Pool Earnings | 2,040 | 2,040 | 0 | 0.0% * |
| Miscellaneous Sales and Charges | 500 | 0 | (500) | (100.0%) |
| Subsidy from General Fund | 11,663,253 | 12,202,759 | 539,506 | 4.6% * |
| Total Revenue | 12,148,636 | 12,693,753 | 545,117 | 4.5% |

| Expenditures | FY22-23 | FY 23-24 | Increase (Decrease) | |
|--|-------------------|-------------------|---------------------|-------------|
| | Approved | Proposed | Dollars | Percent |
| Salaries | 6,477,603 | 6,763,821 | 286,218 | 4.4% * |
| Salary & Benefit Lapse | (147,429) | (143,326) | 4,103 | (2.8%) * |
| Pension Costs | 1,917,916 | 2,151,977 | 234,061 | 12.2% * |
| Employer Provided Benefits | 1,190,355 | 1,160,929 | (29,426) | (2.5%) * |
| Internal Service Charges | 1,351,735 | 1,351,735 | 0 | 0.0% * |
| Insurance Costs and Premiums - Allocations | 32,709 | 32,709 | 0 | 0.0% * |
| Professional and Contractual Services | 522,085 | 468,334 | (53,751) | (10.3%) |
| Other Operating Expenses | 803,661 | 907,573 | 103,912 | 12.9% |
| Capital Outlay | 1 | 1 | 0 | 0.0% |
| Total Expenditures | 12,148,636 | 12,693,753 | 545,117 | 4.5% |

* Certain internal service charges and personnel costs for FY23-24 have not yet been finalized. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Property Appraiser's Budgetary Comparison - Expenditures

* The FY23-24 budget for various accounts have not yet been finalized. Final amounts will be presented as part of the Mayor's budget submission.

| Account | Title | FY22-23 Approved | FY 23-24 Proposed | Increase (Decrease) | | Footnote |
|---------------------------|--|---------------------|----------------------|---------------------|----------|----------|
| | | | | Dollars | Percent | |
| * 512010 | Permanent and Probationary Salaries | 6,260,820 | 6,440,871 | 180,051 | 2.9% | (a) |
| 513060 | Salaries Part Time | 79,835 | 200,782 | 120,947 | 151.5% | (b) |
| * 513070 | Salaries&Benefits Lapse | (147,429) | (143,326) | 4,103 | (2.8%) | |
| * 515010 | Special Pay | 59,000 | 59,700 | 700 | 1.2% | |
| 515030 | Leave Sellback | 13,173 | 1,234 | (11,939) | (90.6%) | |
| * 515110 | Special Pay - Pensionable | 64,775 | 61,234 | (3,541) | (5.5%) | |
| * 521010 | Payroll Taxes FICA | 14,329 | 15,472 | 1,143 | 8.0% | (a) |
| * 521020 | Medicare Tax | 92,763 | 95,239 | 2,476 | 2.7% | (a) |
| * 522010 | Pension Contribution | 243,138 | 261,376 | 18,238 | 7.5% | |
| * 522011 | GEPP DB Unfunded Liability | 1,209,957 | 1,372,676 | 162,719 | 13.4% | |
| * 522040 | FRS Pension ER Contribution | 100,977 | 107,274 | 6,297 | 6.2% | |
| * 522070 | Disability Trust Fund-ER | 8,052 | 9,066 | 1,014 | 12.6% | (c) |
| * 522130 | GEPP Defined Contribution DC-ER | 355,792 | 401,585 | 45,793 | 12.9% | (c) |
| * 523010 | Group Dental Plan | 15,843 | 15,773 | (70) | (0.4%) | |
| * 523030 | Group Life Insurance | 22,264 | 23,021 | 757 | 3.4% | |
| * 523040 | Group Hospitalization Insurance | 945,586 | 911,854 | (33,732) | (3.6%) | |
| * 524001 | City Employees Worker's Compensation | 99,570 | 99,570 | 0 | 0.0% | |
| Personnel Expense Totals: | | 9,438,445 | 9,933,401 | 494,956 | 5.2% | |
| 531090 | Other Professional Services | 407,956 | 350,782 | (57,174) | (14.0%) | (d) |
| 531180 | Software Hosting Services | 114,129 | 117,552 | 3,423 | 3.0% | |
| 540010 | Auto Allowance | 6,000 | 6,000 | 0 | 0.0% | |
| 540020 | Travel Expense | 24,390 | 24,390 | 0 | 0.0% | |
| 542001 | Postage | 237,125 | 332,563 | 95,438 | 40.2% | (e) |
| * 545020 | General Liability Insurance | 32,709 | 32,709 | 0 | 0.0% | |
| 546030 | Repairs and Maintenance | 900 | 0 | (900) | (100.0%) | (f) |
| 546620 | Hardware-Software Maintenance & Licenses | 333,346 | 344,448 | 11,102 | 3.3% | (f) |
| 547210 | Printing and Binding Commercial | 97,250 | 113,100 | 15,850 | 16.3% | (g) |
| 548010 | Advertising and Promotion | 1,000 | 1,000 | 0 | 0.0% | |
| 549040 | Miscellaneous Services & Charges | 19,365 | 20,340 | 975 | 5.0% | |
| * 549505 | ISA-Building Cost Allocation - Yates | 400,066 | 400,066 | 0 | 0.0% | |
| * 549510 | ISA-Computer Sys Maint&Security | 563,515 | 563,515 | 0 | 0.0% | |
| * 549511 | ISA-Copier Consolidation | 28,249 | 28,249 | 0 | 0.0% | |
| * 549512 | ISA-Copy Center | 11,518 | 11,518 | 0 | 0.0% | |
| * 549516 | ISA-Ergonomic Assessment&Equipment | 5,563 | 5,563 | 0 | 0.0% | |
| * 549518 | ISA-Fleet Part,Oil&Gas | 51,258 | 51,258 | 0 | 0.0% | |
| * 549519 | ISA-Fleet Repairs, Sublet and Rentals | 40,176 | 40,176 | 0 | 0.0% | |
| * 549521 | ISA-Fleet Vehicle Replacement | 124,594 | 124,594 | 0 | 0.0% | |
| * 549529 | ISA-Mailroom Charge | 1,939 | 1,939 | 0 | 0.0% | |
| * 549532 | ISA-OGC Legal | 124,857 | 124,857 | 0 | 0.0% | |
| 551010 | Office Supplies - Other | 10,000 | 10,000 | 0 | 0.0% | |
| 552080 | Furniture & Equipment Under \$1,000 | 18,900 | 0 | (18,900) | (100.0%) | (h) |
| 552160 | Other Operating Supplies | 10,774 | 12,949 | 2,175 | 20.2% | |
| 554001 | Dues and Subscriptions | 21,885 | 20,057 | (1,828) | (8.4%) | (f) |
| 555001 | Employee Training Expenses | 22,726 | 22,726 | 0 | 0.0% | |
| 564030 | Office Equipment | 1 | 1 | 0 | 0.0% | |
| Total Expenditures | | 12,148,636 | 12,693,753 | 545,117 | 4.5% | |
| Employee Cap | | 113 | 113 | | | |
| Part-Time Hours | | 5,408 | 5,408 | | | |

Property Appraiser's Budgetary Comparison

Footnotes

- (a) Includes the impact of the 10/01/23 general wage increase of 2.5%
- (b) Based on active part-time employees as well as the 10/01/23 general wage increase of 2.5%
- (c) Includes costs for anticipated new DC participants as well as the 10/01/23 general wage increase of 2.5%
- (d) The net decrease is being driven by a \$64,500 decrease in the Pictometry contract
- (e) Includes USPS increased postage rates (average \$0.507 per piece) as well as a moderate increase in the number of mailings
- (f) Annual subscription and/or maintenance budget moved to more appropriate account
 - \$1,070 for microfiche annual maintenance contract
 - \$8,000 for Levin Associates Annual Subscription
- (g) Increase in budget based on current year actuals and TRIM mailout quote
- (h) One-time funding provided in FY22-23 for the replacement of scanners has been removed