

Property Appraiser's Budgetary Comparison

	FY24-25 Adopted	FY25-26 Proposed	Increase (Decrease)	
			Dollars	Percentage
Revenue				
Florida Inland Navigation	19,580	22,735	3,155	16.1%
Water Management P A Fees	121,899	141,543	19,644	16.1%
Comm Dev District PA Fees	354,461	451,741	97,280	27.4%
Motor Boat Registration Fees	0	100	100	0.0%
Investment Pool Earnings	23,624	23,624	0	0.0% *
Miscellaneous Sales and Charges	0	200	200	0.0%
Subsidy from General Fund	13,862,210	13,831,930	(30,280)	(0.2%) *
Total Revenue	14,381,774	14,471,873	90,099	0.6%

	FY24-25 Adopted	FY25-26 Proposed	Increase (Decrease)	
			Dollars	Percentage
Expenditures				
Salaries	8,177,349	7,917,998	(259,351)	(3.2%) *
Calculated Vacancy Rate Contra Expense	(148,905)	(219,562)	(70,657)	47.5% *
Pension Costs	2,594,299	2,917,449	323,150	12.5% *
Employer Provided Benefits	1,136,690	1,107,836	(28,854)	(2.5%) *
Internal Service Charges	1,125,591	1,125,591	0	0.0% *
Insurance Costs and Premiums - Allocations	32,586	32,586	0	0.0% *
Professional and Contractual Services	469,686	611,440	141,754	30.2%
Other Operating Expenses	994,477	978,534	(15,943)	(1.6%)
Capital Outlay	1	1	0	0.0%
Total Expenditures	14,381,774	14,471,873	90,099	0.6%

Authorized Position Cap

	FY24-25 Adopted	FY25-26 Proposed	Change
Authorized Positions	113	113	0
Part-Time Hours	6,708	6,708	0

* The FY25-26 budget for various accounts within these categories have not yet been determined. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Property Appraiser's Budgetary Comparison - Expenditures
By Account

* Certain internal service charges and personnel costs for FY25-26 have not yet been finalized. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Title	FY24-25 Adopted	FY25-26 Proposed	Increase (Decrease)		Footnotes
			Dollars	Percent	
512010 - Permanent and Probationary Salaries	7,815,567	7,552,261	(263,306)	(3.4%)	* (1)
513020 - Terminal Leave	0	0	0	0.0%	*
513060 - Salaries Part Time	244,406	244,446	40	0.0%	*
515010 - Special Pay	55,200	56,900	1,700	3.1%	*
515030 - Leave Sellback	1,697	0	(1,697)	(100.0%)	*
515110 - Special Pay - Pensionable	60,479	64,391	3,912	6.5%	*
513070 - Estimated Vacancy Rate	(148,905)	(219,562)	(70,657)	47.5%	*
522010 - Pension Contribution	274,252	342,905	68,653	25.0%	*
522011 - GEPP DB Unfunded Liability	1,606,750	2,013,090	406,340	25.3%	*
522040 - FRS Pension ER Contribution	117,596	121,490	3,894	3.3%	*
522070 - Disability Trust Fund-ER	13,798	10,999	(2,799)	(20.3%)	*
522130 - GEPP Defined Contribution DC-ER	581,903	428,965	(152,938)	(26.3%)	*
521010 - Payroll Taxes FICA	15,992	18,075	2,083	13.0%	*
521020 - Medicare Tax	116,702	113,528	(3,174)	(2.7%)	*
523010 - Group Dental Plan	15,857	15,207	(650)	(4.1%)	*
523030 - Group Life Insurance	27,966	26,954	(1,012)	(3.6%)	*
523040 - Group Hospitalization Insurance	873,417	847,316	(26,101)	(3.0%)	*
524001 - City Employees Worker's Compensation	86,756	86,756	0	0.0%	*
Personnel Expense Totals:	11,759,433	11,723,721	(35,712)	(0.3%)	
531090 - Other Professional Services	346,256	416,838	70,582	20.4%	(2)
531180 - Software Hosting Services	123,430	194,602	71,172	57.7%	(3)
540010 - Auto Allowance	3,600	3,600	0	0.0%	
540020 - Travel Expense	25,136	21,183	(3,953)	(15.7%)	(4)
542001 - Postage	361,223	355,230	(5,993)	(1.7%)	
545020 - General Liability Insurance	32,586	32,586	0	0.0%	*
546030 - Repairs and Maintenance	0	0	0	0.0%	
546620 - Hardware-Software Maintenance & Licenses	378,817	398,956	20,139	5.3%	(5)
547210 - Printing and Binding Commercial	131,581	107,900	(23,681)	(18.0%)	(6)
548010 - Advertising and Promotion	1,000	850	(150)	(15.0%)	
549040 - Miscellaneous Services & Charges	20,340	20,340	0	0.0%	
549044 - Parking Costs- Non-travel	250	250	0	0.0%	
549505 - ISA-Building Cost Allocation - Yates	302,605	302,605	0	0.0%	*
549510 - ISA-Computer Sys Maint&Security	562,805	562,805	0	0.0%	*
549511 - ISA-Copier Consolidation	28,551	28,551	0	0.0%	*
549512 - ISA-Copy Center	9,865	9,865	0	0.0%	*
549516 - ISA-Ergonomic Assessment&Equipment	616	616	0	0.0%	*
549518 - ISA-Fleet Part,Oil&Gas	39,931	39,931	0	0.0%	*
549519 - ISA-Fleet Repairs, Sublet and Rentals	37,058	37,058	0	0.0%	*
549521 - ISA-Fleet Vehicle Replacement	57,353	57,353	0	0.0%	*
549527 - ISA-ITD Replacements	0	0	0	0.0%	*
549529 - ISA-Mailroom Charge	2,195	2,195	0	0.0%	*
549532 - ISA-OGC Legal	84,612	84,612	0	0.0%	*
551010 - Office Supplies - Other	10,000	9,500	(500)	(5.0%)	
552160 - Other Operating Supplies	12,949	12,949	0	0.0%	
554001 - Dues and Subscriptions	19,595	19,611	16	0.1%	
555001 - Employee Training Expenses	29,986	28,165	(1,821)	(6.1%)	(4)
564030 - Office Equipment	1	1	0	0.0%	
Total Expenditures	14,381,774	14,471,873	90,099	0.6%	

Property Appraiser's Budgetary Comparison - Expenditures

Footnotes

- (1) Unfunded approximately \$130,000 for the vacant chief position within Commercial that is covered through part-time salaries, unfunded approximately \$65,000 for a vacant position within Tangible Personnel Property to offset the cost for Just Appraised software hosting noted in footnote 3, and the remaining difference was due to employee turnover.

- (2) Across the board increases in existing contracts existing contracts:
 - Costar - Commercial Appraisal Software
 - Pictometry - Aerial Photography
 - Trepp Contracts - Commercial Real Estate

- (3) Increase being driven by workflow software hosting for the land records and tangible personal property divisions. The TPP hosting cost is offset by unfunded position in footnote 1.

- (4) Reduction in travel and training by department.

- (5) Across the board increases in software maintenance agreements:
 - Thomson Reuters Support Maintenance Agreement - CAMA
 - ViewScan - Microfilm and Scanner

- (6) Decrease being driven by change in vendor with more competitive pricing.