

# Property Appraiser's Budgetary Comparison

Revenue	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)	
			Dollars	Percentage
Florida Inland Navigation	\$ 23,064	\$ 19,580	\$ (3,484)	(15.1%)
Water Management P A Fees	\$ 142,277	\$ 121,899	\$ (20,378)	(14.3%)
Comm Dev District PA Fees	\$ 323,613	\$ 354,461	\$ 30,848	9.5%
Investment Pool Earnings	\$ 23,624	\$ 23,624	\$ -	0.0% *
Subsidy from General Fund	\$ 12,044,594	\$ 12,099,343	\$ 54,749	0.5% *
<b>Total Revenue</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 61,735</b>	<b>0.5%</b>

Expenditures	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)	
			Dollars	Percentage
Salaries	\$ 6,678,181	\$ 6,642,016	\$ (36,165)	(0.5%) *
Salary & Benefit Lapse	\$ (144,295)	\$ (148,743)	\$ (4,448)	3.1% *
Pension Costs	\$ 2,147,308	\$ 2,177,796	\$ 30,488	1.4% *
Employer Provided Benefits	\$ 1,135,256	\$ 1,128,967	\$ (6,289)	(0.6%) *
Internal Service Charges	\$ 1,317,640	\$ 1,317,640	\$ -	0.0% *
Insurance Costs and Premiums - Allocations	\$ 37,067	\$ 37,067	\$ -	0.0% *
Professional and Contractual Services	\$ 468,334	\$ 469,686	\$ 1,352	0.3%
Other Operating Expenses	\$ 917,680	\$ 994,477	\$ 76,797	8.4%
Capital Outlay	\$ 1	\$ 1	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 61,735</b>	<b>0.5%</b>

## Authorized Position Cap

	FY23-24 Adopted	FY24-25 Proposed	Change
Authorized Positions	113	113	0
Part-Time Hours	5,408	6,708	1,300

\* The FY24-25 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 FY24-25 have not yet been finalized. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Account	Title	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)		Footnote
				Dollars	Percent	
512010	Permanent and Probationary Salaries	\$ 6,359,271	\$ 6,272,550	\$ (86,721)	(1.4%)	*(1)
513060	Salaries Part Time	\$ 200,782	\$ 249,850	\$ 49,068	24.4%	(2)
513070	Salaries&Benefits Lapse	\$ (144,295)	\$ (148,743)	\$ (4,448)	3.1%	*
515010	Special Pay	\$ 56,900	\$ 56,200	\$ (700)	(1.2%)	*
515030	Leave Sellback	\$ 1,234	\$ 1,697	\$ 463	37.5%	*
515110	Special Pay - Pensionable	\$ 59,994	\$ 61,719	\$ 1,725	2.9%	*
521010	Payroll Taxes FICA	\$ 15,472	\$ 15,992	\$ 520	3.4%	*
521020	Medicare Tax	\$ 93,825	\$ 95,040	\$ 1,215	1.3%	*
522010	Pension Contribution	\$ 260,286	\$ 265,339	\$ 5,053	1.9%	*
522011	GEPP DB Unfunded Liability	\$ 1,373,712	\$ 1,390,082	\$ 16,370	1.2%	*
522040	FRS Pension ER Contribution	\$ 110,435	\$ 117,596	\$ 7,161	6.5%	*
522070	Disability Trust Fund-ER	\$ 8,992	\$ 9,024	\$ 32	0.4%	*
522130	GEPP Defined Contribution DC-ER	\$ 393,883	\$ 395,755	\$ 1,872	0.5%	*
523010	Group Dental Plan	\$ 15,053	\$ 16,397	\$ 1,344	8.9%	*
523030	Group Life Insurance	\$ 22,726	\$ 22,417	\$ (309)	(1.4%)	*
523040	Group Hospitalization Insurance	\$ 890,367	\$ 881,308	\$ (9,059)	(1.0%)	*(1)
524001	City Employees Worker's Compensation	\$ 97,813	\$ 97,813	\$ -	0.0%	*
Personnel Expense Totals:		\$ 9,816,450	\$ 9,800,036	\$ (16,414)	(0.2%)	
531090	Other Professional Services	\$ 350,782	\$ 346,256	\$ (4,526)	(1.3%)	(3)
531180	Software Hosting Services	\$ 117,552	\$ 123,430	\$ 5,878	5.0%	(4)
540010	Auto Allowance	\$ -	\$ 3,600	\$ 3,600	0.0%	
540020	Travel Expense	\$ 39,497	\$ 25,136	\$ (14,361)	(36.4%)	(5)
542001	Postage	\$ 332,563	\$ 361,223	\$ 28,660	8.6%	(6)
545020	General Liability Insurance	\$ 37,067	\$ 37,067	\$ -	0.0%	*
546620	Hardware-Software Maintenance & Licenses	\$ 344,448	\$ 378,817	\$ 34,369	10.0%	(7)
547210	Printing and Binding Commercial	\$ 113,100	\$ 131,581	\$ 18,481	16.3%	(8)
548010	Advertising and Promotion	\$ 1,000	\$ 1,000	\$ -	0.0%	
549040	Miscellaneous Services & Charges	\$ 20,340	\$ 20,340	\$ -	0.0%	
549044	Parking Costs- Non-travel	\$ 1,000	\$ 250	\$ (750)	(75.0%)	
549505	ISA-Building Cost Allocation - Yates	\$ 427,175	\$ 427,175	\$ -	0.0%	*
549510	ISA-Computer Sys Maint&Security	\$ 586,317	\$ 586,317	\$ -	0.0%	*
549511	ISA-Copier Consolidation	\$ 28,586	\$ 28,586	\$ -	0.0%	*
549512	ISA-Copy Center	\$ 14,110	\$ 14,110	\$ -	0.0%	*
549516	ISA-Ergonomic Assessment&Equipment	\$ 4,691	\$ 4,691	\$ -	0.0%	*
549518	ISA-Fleet Part,Oil&Gas	\$ 40,736	\$ 40,736	\$ -	0.0%	*
549519	ISA-Fleet Repairs, Sublet and Rentals	\$ 42,417	\$ 42,417	\$ -	0.0%	*
549521	ISA-Fleet Vehicle Replacement	\$ 95,791	\$ 95,791	\$ -	0.0%	*
549529	ISA-Mailroom Charge	\$ 2,263	\$ 2,263	\$ -	0.0%	*
549532	ISA-OGC Legal	\$ 75,554	\$ 75,554	\$ -	0.0%	*
551010	Office Supplies - Other	\$ 10,000	\$ 10,000	\$ -	0.0%	
552160	Other Operating Supplies	\$ 12,949	\$ 12,949	\$ -	0.0%	
554001	Dues and Subscriptions	\$ 20,057	\$ 19,595	\$ (462)	(2.3%)	
555001	Employee Training Expenses	\$ 22,726	\$ 29,986	\$ 7,260	31.9%	(5)
564030	Office Equipment	\$ 1	\$ 1	\$ -	0.0%	
Total Expenditures		\$ 12,557,172	\$ 12,618,907	\$ 61,735	0.5%	

# Property Appraiser's Budgetary Comparison

## Footnotes

- (1) The decrease is mostly due to the unfunding of a vacant position within Commercial which is being covered by a part-time employee.
- (2) The increase is mostly due to additional funding of \$47,783 and hours of 1,300 for a new part-time employee in the PAO administration to handle all external communications sent to property owners, the Property Appraiser's annual report, all flyers and brochures, and social media pages.
- (3) The net decrease being driven by the CoStar commercial real estate database contract that is used to collect and analyze data related to commercial real estate transactions. The data obtained is utilized to estimate values for commercial real estate.
- (4) The increase being driven by the cost of the land records workflow software.
- (5) Travel and training have a net decrease of \$7,101 mostly due to a reduced need for travel as a result of online courses availability.
- (6) The increase is being driven by current and future postal rate increases as well as an anticipated increase in the number of mailouts.
- (7) Across the board increases in software maintenance agreements:

GIS Maintenance Agreement	\$15,075
Thomson Reuters Support Maintenance Agreement	\$14,676
Levin Associates Annual Online Software Subscription	\$4,500
ViewScan 4 Microfilm/Scanner	\$118
- (8) The increase being driven by an increase in the cost to print for January exemption mailings.