



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Constitutional Office Budgets

6/28/2023

Subject:

Brevard County Property Appraiser

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 share 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 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 6.94% (\$619,754). Included in this increase is a 5% or \$1.00/hr. adjustment in the Office's Pay Plan that follows the County proposed plan. The overall change in personnel expenses is comprised of the following major components:

- \$319,574 increase in wages for salary increases and payouts to retiring employees,
- \$178,613 increase in FRS contributions mandated by the increase in Employer rates approved by the State Legislature,
- \$103,403 increase in Health Insurance as a result of an 8% employer increase,
- \$18,164 increase in Worker's Compensation Insurance.

BREVARD COUNTY PROPERTY APPRAISER'S OFFICE SUMMARY

Operating Expenses:

Operating expenses increase by 8.03 (\$105,986) as a result of the increase in the number of vehicles leased by the Agency and ocular recognition software for Deed updates and transfers.

Capital Expenses:

Budgeted capital expenses decrease as a result of completing the replacement of servers that reached their end-of-life cycle and were no longer feasible to maintain. 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,
- 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 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 a recovering economy to fund 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 service level and to handle future projected 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, 2023, through September 30, 2024, 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

Property Appraiser Signature

BUDGET SUMMARIES

Summary of Revenue, Expenditures and Changes in Fund Balance

Summary of Revenue, Expenditures and Changes in Fund Balance

	Total All Funds			General Funds		
	FY 2021 Actual	FY 2022 Projected	FY 2023 Adopted	FY 2021 Actual	FY 2022 Projected	FY 2023 Adopted
Revenues						
Property Taxes	\$ 347,552,404	\$ 360,047,649	\$ 376,813,096	\$ 162,705,905	\$ 173,551,062	\$ 182,753,699
Permits, Fees & Spec. Assess.	\$ 107,763,225	\$ 115,890,269	\$ 122,292,870	\$ 19,638,912	\$ 18,505,941	\$ 20,019,348
Intergovernmental Revenue	\$ 157,739,341	\$ 268,364,829	\$ 279,470,197	\$ 45,723,754	\$ 46,899,710	\$ 48,784,156
Charges for Services	\$ 212,595,387	\$ 237,771,038	\$ 252,039,617	\$ 19,861,519	\$ 32,475,705	\$ 35,169,360
Fines and Forfeits	\$ 2,187,108	\$ 1,635,716	\$ 1,589,532	\$ 739,414	\$ 635,500	\$ 643,594
Miscellaneous Revenue	\$ 20,278,264	\$ 24,340,408	\$ 24,501,330	\$ 5,817,672	\$ 6,997,374	\$ 6,940,733
Statutory Reduction	\$ -	\$ (46,398,303)	\$ (48,317,888)	\$ -	\$ (13,955,889)	\$ (14,714,732)
Total Operating Revenues	\$ 848,115,729	\$ 961,651,606	\$ 1,008,388,754	\$ 254,487,176	\$ 265,109,403	\$ 279,596,158
Balance Forward	\$ 646,084,485	\$ 722,829,100	\$ 782,406,828	\$ 80,334,096	\$ 70,482,111	\$ 82,214,566
Transfers	\$ 62,946,255	\$ 73,360,305	\$ 53,934,242	\$ 8,579,296	\$ 9,394,420	\$ 4,633,503
Other Finance Sources	\$ 2,438,483	\$ 3,468,485	\$ 4,376,000	\$ -	\$ 175,600	\$ 2,476,000
Total Non-Operating Revenues	\$ 711,469,223	\$ 799,657,890	\$ 840,717,070	\$ 88,913,392	\$ 80,052,131	\$ 89,324,069
Total Revenues	\$ 1,559,584,952	\$ 1,761,309,496	\$ 1,849,105,824	\$ 343,400,567	\$ 345,161,534	\$ 368,920,227
Expenditures						
Compensation and Benefits	\$ 161,169,387	\$ 188,176,707	\$ 201,310,477	\$ 21,247,961	\$ 33,673,305	\$ 37,510,207
Operating Expenses	\$ 347,430,867	\$ 573,018,192	\$ 603,051,875	\$ 51,571,919	\$ 68,274,364	\$ 70,492,375
Capital Outlay	\$ 19,376,983	\$ 44,896,761	\$ 43,595,293	\$ 949,734	\$ 4,318,072	\$ 2,749,109
Total Operating Expenditures	\$ 527,977,237	\$ 806,091,660	\$ 847,957,645	\$ 73,769,614	\$ 106,265,741	\$ 110,751,691
CIP	\$ 52,794,935	\$ 308,368,178	\$ 295,022,736	\$ 4,561,800	\$ 10,721,762	\$ 23,415,466
Debt Service	\$ 28,335,041	\$ 28,356,906	\$ 30,284,976	\$ 137,722	\$ 143,662	\$ 803,437
Reserves-Operations	\$ -	\$ 82,010,551	\$ 127,751,786	\$ -	\$ 29,971,027	\$ 33,242,172
Reserves-Capital	\$ -	\$ 171,420,966	\$ 224,157,326	\$ -	\$ 1,581,501	\$ 1,375,731
Reserves-Restricted	\$ -	\$ 120,168,821	\$ 86,030,090	\$ -	\$ -	\$ -
Transfers	\$ 216,535,461	\$ 241,537,498	\$ 237,901,265	\$ 182,856,924	\$ 193,122,925	\$ 199,331,730
Total Non-Operating Expenditures	\$ 297,665,438	\$ 951,862,920	\$ 1,001,148,179	\$ 187,556,446	\$ 235,540,877	\$ 258,168,536
Total Expenditures	\$ 825,642,675	\$ 1,757,954,580	\$ 1,849,105,824	\$ 261,326,060	\$ 341,806,618	\$ 368,920,227

2.9.3.1 Limitations on growth in ad valorem tax revenues.

(a) Unless otherwise allowed by this subsection 2.9.3.1, the Board of County Commissioners shall not impose any ad valorem tax for county purposes at a millage rate which causes the budgeted revenue there from to the County to increase over the budgeted ad valorem revenue for the previous fiscal year by more than the lesser of: (1) three percent, or (2) the percentage change in the Consumer Price Index from the preceding calendar year, as measured in accordance with Section 193.155(1)(b), Florida Statutes (as that Section exists in 2008 or may thereafter be amended or transferred).

(b) Unless otherwise allowed by this subsection 2.9.3.1, the Board of County Commissioners shall not impose any ad valorem tax for municipal purposes within any municipal services taxing unit, or for district purposes of any district for which the Board has the power to fix or approve the millage rate, at a rate which, for such unit or district, causes the budgeted revenue of the unit or district from ad valorem taxes to increase over the budgeted ad valorem revenue for the previous fiscal year by more than the lesser of (1) three percent, or (2) the percentage change in the Consumer Price Index from the preceding calendar year, as measured in accordance with Section 193.155(1)(b), Florida Statutes (as that Section exists in 2008 or may thereafter be amended or transferred).

(c) Notwithstanding paragraphs (a) and (b) of this subsection, the Board of County Commissioners may impose an ad valorem tax for county, municipal or district purposes at a rate which exceeds the limitations in paragraphs (a) and (b), if a supermajority of the Board concurs in a finding that such an excess is necessary because of emergency or critical need. The finding shall set forth the ultimate facts upon which it is based, and shall be valid for a single budget year.

(d) In calculating the allowable increase in ad valorem revenues over the ad valorem revenues budgeted for the previous year under paragraphs (a) and (b) of this subsection, the Board of County Commissioners shall exclude from the anticipated revenues all revenue changes from the following kinds of property not appearing on the previous year's roll: (1) new construction; (2) additions to or demolitions in whole or in part of existing construction; (3) changes in the value of improvements that have undergone renovation to an extent of not less than 100% increase in assessed value (as measured from the last year of assessment prior to commencement of renovation); and (4) in the case of municipal service taxing units or districts, any properties added since the previous year's roll by reason of boundary changes.

(e) Nothing in this subsection shall authorize imposition of a millage rate which exceeds the rate prohibited by the constitution or general laws of Florida, or prohibit imposition of a millage rate which is required by the constitution or general laws of Florida or by any final order of a court of competent jurisdiction. Nothing in this subsection shall apply to any millage necessary to the payment of general obligation bonds in accordance with all bond covenants, or to any other millage approved by referendum of the electors, whether before or after the effective date of this subsection.

Property Appraisers' Instruction Workbook for 2023-24 Budget Requests



Florida Department of Revenue
Property Tax Oversight
March 2023

Foreword

Section [195.087](#), Florida Statutes (F.S.), and Chapter [12D-11.001](#), Florida Administrative Code (F.A.C.), require every property appraiser, regardless of the form of county government, to submit a budget for their office's operation to the Department of Revenue (Department). This budget is due by June 1 each year. When the Department receives the property appraiser's budget request, it performs a comprehensive analysis and review. The Department is responsible for reviewing the budget request and may amend or change the request as necessary so the budget will be neither inadequate nor excessive.

The Florida Legislature gave the Department this authority as part of its general oversight over county property appraiser offices. The Department's Property Tax Oversight (PTO) program administers this oversight function, and its mission is to ensure a fair, equitable, and uniform property tax system in the State of Florida. Property appraisers compose county assessment rolls which directly impact taxpayers' property assessments, local government funding, and the State's Florida Education Finance Plan – the main school funding distribution formula for all 67 county school districts. PTO's role in this process is to ensure adequate budgetary resources are provided by the counties in order for the property appraisers to carry out their statutory duties and create an equitable valuation of property across the state.

This budget process also serves as an important separation of power in local governments so the entities which set the millage rates (the county government/taxing authorities) do not have financial or budgetary influence over the entities which set the tax base by assessing property (the property appraisers).

The PTO program has developed this budget instruction workbook to assist property appraiser offices in preparing and submitting the *Budget Request for Property Appraisers* (Form DR-484), incorporated by reference in Rule [12D-16.002](#), F.A.C.

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY**

COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	7,955,556	8,925,787	4,137,239	9,264,598	338,811	3.80%			
OPERATING EXPENSES (Sch. II)	1,454,359	1,319,179	885,461	1,425,165	105,986	8.03%			
OPERATING CAPITAL OUTLAY (Sch. III)		34,282			(34,282)	-100.00%			
NON-OPERATING (Sch. IV)				280,943	280,943	-----			
TOTAL EXPENDITURES	\$9,409,915	\$10,279,248	\$5,022,700	\$10,970,705	\$691,457	6.73%			
NUMBER OF POSITIONS		109		109					
					COL (5) - (3)		COL (6) / (3)		

DETAIL OF PERSONNEL SERVICES										SCHEDULE 1A
OBJECT CODE (1)	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	INCREASE/(DECREASE)		AMOUNT (6)	%	AMOUNT APPROVED 2023-24 (7)	
PERSONNEL SERVICES:										
11 OFFICIAL	162,378	176,011	87,558	176,011						
12 EMPLOYEES (REGULAR)	5,223,239	5,909,314	2,710,626	5,949,307		39,993	0.68%			
13 EMPLOYEES (TEMPORARY)										
14 OVERTIME										
15 SPECIAL PAY	246,083	83,755	80,082	82,810		(945)	-1.13%			
21 FICA										
2152 REGULAR	409,698	469,397	208,493	473,158		3,761	0.80%			
2153 OTHER										
22 RETIREMENT										
2251 OFFICIAL	86,623	100,326	49,908	103,283		2,957	2.95%			
2252 EMPLOYEE	464,053	564,171	265,078	639,006		74,835	13.26%			
2253 SMS/SES	152,625	154,166	61,059	240,028		85,862	55.69%			
2254 DROP	107,212	121,879	61,913	132,660		10,781	8.85%			
23 LIFE & HEALTH INSURANCE	1,066,086	1,304,509	592,583	1,407,912		103,403	7.93%			
24 WORKER'S COMPENSATION	37,559	37,259	19,939	55,423		18,164	48.75%			
25 UNEMPLOYMENT COMP.		5,000		5,000						
TOTAL PERSONNEL SERVICES	\$7,955,556	\$8,925,787	\$4,137,239	\$9,264,598		\$338,811	3.80%			

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DETAIL OF OPERATING EXPENSES										SCHEDULE II
OBJECT CODE	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24 (7)			
					AMOUNT (6)	% (6a)				
(1)										
OPERATING EXPENSES:										
31 PROFESSIONAL SERVICES										
3151 E.D.P.	289,510	204,022	224,965	348,230	144,208	70.68%				
3152 APPRAISAL	(16,876)	147,000		85,700	(61,300)	-41.70%				
3153 MAPPING					-	-----				
3154 LEGAL	131,246	84,000	79,283	84,000	-					
3159 OTHER	66,531		1,637		-	-----				
32 ACCOUNTING & AUDITING	13,975	15,850		15,850	-					
33 COURT REPORTER					-	-----				
34 OTHER CONTRACTUAL	14,733	23,440	234,033	31,056	7,616	32.49%				
40 TRAVEL	25,544	27,567	13,809	31,292	3,725	13.51%				
41 COMMUNICATIONS	46,806	97,920	43,266	98,340	420	0.43%				
42 TRANSPORTATION										
4251 POSTAGE	55,156	51,976	29,740	56,461	4,485	8.63%				
4252 FREIGHT						-----				
43 UTILITIES						-----				
44 RENTALS & LEASES										
4451 OFFICE EQUIPMENT	14,014	23,440	18,121	24,862	1,422	6.07%				
4452 VEHICLES	68,905	83,446	28,904	122,670	39,224	47.01%				
4453 OFFICE SPACE					-	-----				
4454 E.D.P.					-	-----				
45 INSURANCE & SURETY	69,696	62,394	6,639	71,899	9,505	15.23%				

DETAIL OF OPERATING EXPENSES										SCHEDULE II	
OBJECT CODE	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24 (7)				
					AMOUNT (6)	% (6a)					
(1)											
46 REPAIR & MAINTENANCE											
4651 OFFICE EQUIPMENT	34,803	10,000	3,850	10,000							
4652 VEHICLES	4,521	4,000	8,525	4,000							
4653 OFFICE SPACE											
4654 E.D.P.	169,450	150,354	38,172	110,850	(39,504)	-26.27%					
47 PRINTING & BINDING	24,610	40,000	21,505	40,000							
49 OTHER CURRENT CHARGES											
4951 LEGAL ADVERTISEMENTS	1,249	5,500	2,087	5,500							
4952 AERIAL PHOTOS	176,711	148,300	36,246	148,000	(300)	-0.20%					
4959 OTHER	74,933	2,000	773	2,000							
51 OFFICE SUPPLIES	53,017	36,000	17,453	36,000							
52 OPERATING SUPPLIES	18,831	13,000	8,611	13,000							
54 BOOKS & PUBLICATIONS											
5451 BOOKS		2,000		2,000							
5452 SUBSCRIPTIONS	63,757	2,000	37,440	2,000							
5453 EDUCATION	42,673	66,970	17,737	63,455	(3,515)	-5.25%					
5454 DUES/MEMBERSHIPS	10,564	18,000	12,665	18,000							
TOTAL OPERATING EXPENSES	\$1,454,359	\$1,319,179	\$885,461	\$1,425,165	\$105,986	8.03%					

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DETAIL OF OPERATING CAPITAL OUTLAY								SCHEDULE III	
OBJECT CODE	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24 (7)		
					AMOUNT (6)	% (6a)			
(1)									
CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 E.D.P.		34,282				(34,282)	-100.00 %		
6452 OFFICE FURNITURE									
6453 OFFICE EQUIPMENT									
6454 VEHICLES									
66 BOOKS									
68 INTANGIBLE ASSETS									
TOTAL CAPITAL OUTLAY		\$34,282							
						(\$34,282)	-100.00 %		
Post this total to		Post this total to	Post this total to	Post this total to	Col. (5) - (3)	Col. (6) / (3)			
Col. (2) Ex. A		Col. (3) Ex. A	Col. (4) Ex. A	Col. (5) Ex. A.					

**OPERATING CAPITAL OUTLAY (CONT.)
DETAIL OF EQUIPMENT REQUESTED**

SCHEDULE III A

INSTALLMENT PURCHASES

[illegible]

OTHER CAPITAL ITEMS

[illegible]

DETAIL OF NON-OPERATING							SCHEDULE IV	
OBJECT CODE	ACTUAL EXPENDITURES 2021-22 (2)	APPROVED BUDGET 2022-23 (3)	ACTUAL EXPENDITURES 3/31/23 (4)	REQUEST 2023-24 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2023-24 (7)	
					AMOUNT (6)	% (6a)		
NON-OPERATING:								
91 E.D.P. CONTRACT RESERVE								
92 OTHER CONTRACT RESERVE								
93 SPECIAL CONTINGENCY				280,943	280,943			
94 EMERGENCY CONTINGENCY								
TOTAL NON-OPERATING				\$280,943	\$280,943			

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

PROPERTY APPRAISER BUDGETS
FY 2023-24 PRELIMINARY STATEWIDE SUMMARY

D3 handouts

1	2	3	4	5
COUNTY	2022-23 Budget	2023-24 Request	% INC/DEC Requested	FTE Inc/Dec
1 ALACHUA	\$8,040,336	\$9,267,856	15.27%	0
2 BAKER	\$847,577	\$839,229	(0.98%)	0
4 BAY	\$4,499,037	\$4,493,537	(0.12%)	0
5 BRADFORD	\$834,660	\$879,363	5.36%	0
6 BREVARD	\$10,279,248	\$10,970,706	6.73%	0
7 BROWARD	\$30,521,639	\$30,427,782	(0.31%)	4
8 CALHOUN	\$667,008	\$691,717	3.70%	0
9 CHARLOTTE	\$6,736,087	\$7,011,202	4.08%	0
10 CITRUS	\$4,450,297	\$4,630,503	4.05%	0
11 CLAY	\$3,261,057	\$3,533,536	8.36%	0
12 COLLIER	\$10,211,509	\$11,139,323	9.09%	0
13 COLUMBIA	\$2,154,078	\$2,234,975	3.76%	1
14 DESOTO	\$1,374,921	\$1,440,917	4.80%	0
15 DIXIE	\$981,963	\$1,022,521	4.13%	0
16 DUVAL	\$12,167,646	\$12,572,518	3.33%	0
17 ESCAMBIA	\$7,365,974	\$7,583,817	2.96%	0
18 FLAGLER	\$3,168,547	\$3,247,094	2.48%	0
19 FRANKLIN	\$749,400	\$760,816	1.52%	0
20 GADSDEN	\$1,309,893	\$1,257,166	(4.03%)	0
21 GILCHRIST	\$741,792	\$758,002	2.19%	0
22 GLADES	\$761,442	\$877,309	15.22%	1
23 GULF	\$828,383	\$884,592	6.79%	0
24 HAMILTON	\$961,959	\$962,566	0.06%	0
25 HARDEE	\$949,505	\$1,084,068	14.17%	2
26 HENDRY	\$1,723,905	\$1,817,870	5.45%	0
27 HERNANDO	\$3,199,468	\$3,539,216	10.62%	1
28 HIGHLANDS	\$3,616,568	\$3,634,084	0.48%	(1)
29 HILLSBOROUGH	\$15,377,614	\$15,899,658	3.39%	(5)
30 HOLMES	\$730,132	\$786,170	7.68%	0
31 INDIAN RIVER	\$4,684,547	\$5,091,162	8.68%	0
32 JACKSON	\$1,346,503	\$1,390,379	3.26%	0
33 JEFFERSON	\$742,926	\$833,840	12.24%	1
34 LAFAYETTE	\$327,179	\$338,661	3.51%	0
35 LAKE	\$4,043,708	\$4,403,330	8.89%	1
36 LEE	\$11,235,202	\$11,520,921	2.54%	0
37 LEON	\$5,996,681	\$5,983,232	(0.22%)	0
38 LEVY	\$1,271,974	\$1,336,560	5.08%	0
39 LIBERTY	\$656,876	\$538,953	(17.95%)	0
40 MADISON	\$947,402	\$1,055,917	11.45%	0
41 MANATEE	\$7,184,210	\$7,959,093	10.79%	0
42 MARION	\$5,880,004	\$6,334,699	7.73%	0
43 MARTIN	\$4,336,690	\$4,477,385	3.24%	(1)
44 MIAMI-DADE	\$58,514,842	\$61,577,672	5.23%	2
45 MONROE	\$5,643,237	\$6,114,215	8.35%	0
46 NASSAU	\$3,067,765	\$3,225,342	5.14%	1
47 OKALOOSA	\$4,248,112	\$4,423,741	4.13%	(1)
48 OKEECHOBEE	\$1,567,114	\$1,721,983	9.88%	0
49 ORANGE	\$26,193,366	\$29,222,244	11.56%	6
50 OSCEOLA	\$7,855,560	\$8,333,155	6.08%	2
51 PALM BEACH	\$28,186,638	\$29,789,749	5.69%	(2)
52 PASCO	\$6,689,353	\$7,489,498	11.96%	4
53 PINELLAS	\$14,951,269	\$15,314,164	2.43%	(1)
54 POLK	\$12,473,704	\$13,186,896	5.72%	0
55 PUTNAM	\$2,416,745	\$2,826,370	16.95%	1
56 SANTA ROSA	\$4,634,141	\$4,644,724	0.23%	(2)
57 SARASOTA	\$8,511,743	\$8,862,721	4.12%	(1)
58 SEMINOLE	\$6,939,273	\$7,404,850	6.71%	0
59 ST. JOHNS	\$8,040,209	\$6,975,308	(13.24%)	0
60 ST. LUCIE	\$7,805,060	\$8,048,589	3.12%	0
61 SUMTER	\$2,389,995	\$2,657,820	11.21%	1
62 SUWANNEE	\$1,599,155	\$1,639,099	2.50%	0
63 TAYLOR	\$995,228	\$1,056,038	6.11%	0
64 UNION	\$499,383	\$515,166	3.16%	0
65 VOLUSIA	\$15,734,993	\$14,836,871	(5.71%)	2
66 WAKULLA	\$1,606,843	\$1,698,375	5.70%	1
67 WALTON	\$3,698,581	\$3,716,305	0.48%	2
68 WASHINGTON	\$774,665	\$799,163	3.16%	0
69 Statewide Total	\$422,202,521	\$441,592,303	4.6%	19
Statewide Increase		\$19,389,782		

Property Appraiser Efficiency			
*All counties larger than 350,000 residents			
County	Population	FTEs FY2022-23	Residents/ FTE
Hillsborough	1,519,945	125	12,160
Seminole	483,912	48	10,082
Lake	403,282	42	9,602
Pasco	592,001	62	9,548
Lee	802,064	86	9,326
Orange	1,477,627	166	8,901
Broward	1,968,381	231	8,521
Pinellas	972,004	129	7,535
Marion	387,232	55	7,041
Sarasota	452,373	71	6,816
Manatee	421,655	62	6,801
Miami-Dade	2,748,748	410	6,704
Palm Beach	1,515,565	235	6,449
Osceola	424,664	67	6,338
Polk	766,735	125	6,134
Collier	390,903	64	6,108
Brevard	627,396	109	5,756
Volusia	571,465	116	4,926

*Data derived from Property Appraiser Budget Worksheet FY2023-24 from DOR and Property Appraiser Budget Report FY2021-22

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Select Year: 2022

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

Title XIV

Chapter 195

[View Entire Chapter](#)

TAXATION AND FINANCE PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. **The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners.** The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. 192.091.

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d). The filing of an appeal does not relieve the county commission of its obligation to fund the department-approved final budget during the pendency of the appeal. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties have been transferred to another office pursuant to s. 1(d), Art. VIII of the State Constitution or in a county resolution is in effect pursuant to s. 145.022 or in any charter county where the charter specifically provides a method for the submission of the tax collector's budget.

FY2022-2023

Constitutional Office Budget Questionnaire

1. Membership Fees:

a. In the past two fiscal years, did you incur any expenses related to:

i. Association or membership fees?

1. If so, to what specific organizations and how much?

Budgeted

Florida Association of Cadastral Mappers - \$200.00 annually

Florida Cattlemen's Association - \$300.00 annually

Florida International Association of Assessing Officers - \$540.00 annually

Florida Society of Mappers and Surveyors - \$50.00 annually

Institute of Real Estate Management - \$225.00 annually

Florida Department of Revenue Certifications - \$195.00 annually

Urban and Regional Information Systems Association - \$390.00 annually

Property Appraiser's Association of Florida - \$5,600 annually

Civ-Mil Community Foundation - \$400.00 annually

Titusville Chamber - \$325.00 annually

Melbourne Chamber - \$380.00 annually

Palm Bay Chamber - \$300.00 annually

ii. Lobbying expenditures, either state or federal?

1. If so what was the purpose for these services, and what was the cost?

N/A

2. Travel:

a. What are your itemized expenditures relating to travel costs,

i. including but not limited to:

1. Hotels (name and address)

2. Flights

3. Per diem

4. Mileage

b. Please provide employee title, justification for travel, and cost.

3. Mailings:

a. In the past two fiscal years, did you send out any mailings to more than 500 citizens at a time?

Yes

i. If so, how many distinct mailings and how many pieces in each mailing?

1. What was the cost for printing each mailing?

2. What was the cost for postage for each?

ii. What was the nature of each mailing? (or provide a copy of each mailing)

1. Were there any un-mandated inserts included in these mailings?

iii. Were the mailings required by state or federal law? (For example, the Property Appraiser is required per F.S. 200.065(2)(B) to mail TRIM notices 55 days after certification of value)?

iv. Was your name or likeness printed on the mailings? **Yes**

Tangible Business Returns	7,957	Print \$4010 Post \$3876	State
Homestead Cancel	3,119	Print \$1349 Post \$1112	State
Senior Renewals	8,254	Print \$2473 Post \$2892	State
Commercial Income Returns	11,171	Print \$3686 Post \$5424	State

4. Vehicles:

a. In the past two fiscal years, did you use any approved funds for take home vehicles?

Yes

i. Were the vehicles procured through the state contract?

No

ii. How many are subject to federal income tax?

2

iii. Could you provide a detailed list of staff using the vehicles?

1. Title and position

Compliance Investigator

2. What is the justification for these staff having these vehicles?

Homestead Fraud Investigations

3. Do you have any policies for assigning take home vehicles?

Yes

iv. What types of vehicles are they?

Nissan Rogue

1. What year?

2023

v. Does the County charge for the maintenance of the vehicles?

No

vi. As an alternative, do you offer vehicle allowances?

No

1. To whom? (position and title) **N/A**

2. How much are the allowances?

N/A

5. Capital Expenses and Contracts:

a. In the past two fiscal years, have you spent any of your approved budget on:

i. Capital expenses?

No

1. If so, what were the projects and were their costs?

N/A

ii. Have you purchased any software or computer equipment?

Yes

1. If so, what was purchased and what was the cost?

50 Computer Monitors \$10,999.50 (\$219.99 each)

iii. Outside Counsel?

Yes

1. If so, what was the justification and cost?

\$84,000.00 - Valuation, Exemption and Labor Relations

iv. Outside consulting contracts

No

1. If so, what was the justification and cost?

N/A

v. Do you have procurement policies to ensure the competitive nature of your bids/contracts?

Yes

1. If so, what are your policies?

We use the County procurement policies for bids/contracts

6. Budget Adjustments:

- a. After the BoCC approves your budget, is it your practice to move money from one category to another?

No

- i. Do you make the public aware when this happens?

N/A

7. Wage Increases:

- a. How do you determine wage increases?

3 options, follow State Proposal, follow County Proposal or conduct a Salary Survey

- b. Do you follow the County or State increases?

We follow one of the 3 mentioned above

8. Employee Benefits:

- a. Do you offer any additional employee benefits, such as another retirement fund aside from FRS, to employees?

Yes, Nationwide Deferred Comp Plan as part of the County

9. Contracted Employees:

- a. Do you have any contracted employees?

No

- i. What are the provisions of their contracts?

N/A

10. Grant Funding:

- a. Have you received any grants from either governmental or non-governmental entities in the last two fiscal years?

No, but the BoCC did allocate \$1,866,000 of ARPA for the update and reconstruction of the Brevard County Tax Map

b. If so:

i. What government or non-government entity were these funds received from?

N/A

ii. What was total amount of the grant? N/A

iii. What was the purpose of the grant funding? N/A

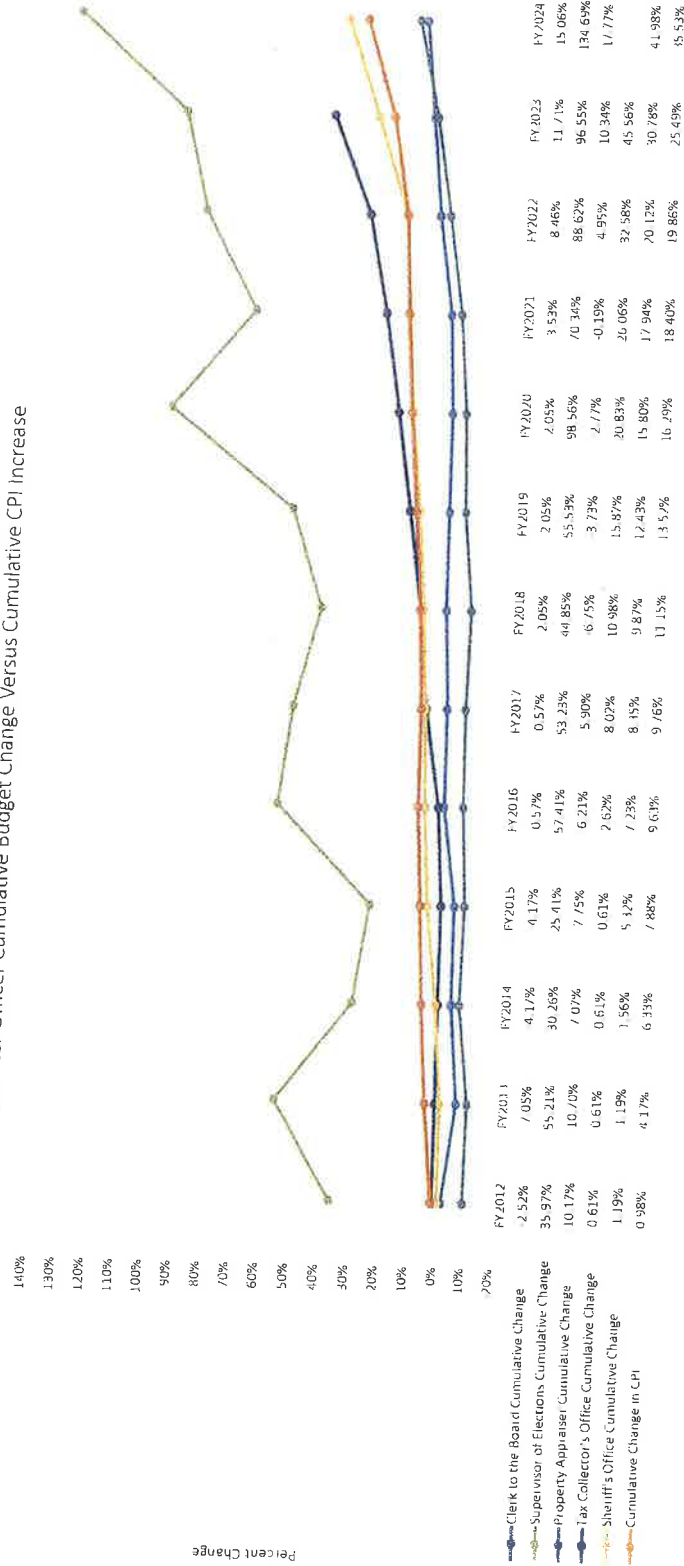
FY2022-23 TRAVEL

EMPLOYEE	SCHOOL	COURSE	TOTAL REQUESTS
			TRAVEL
Cadastral Mapper	ESRI	Annual Conference	1,386.71
Cadastral Mapper	ESRI	Annual Conference	1,386.71
Valuation Appraiser	FCIAAO	Annual Conference	674.18
Valuation Appraiser	FCIAAO	Annual Conference	674.18
Valuation Appraiser	FCIAAO	Annual Conference	674.18
Customer Service Spc	FCIAAO	Annual Conference	674.18
Customer Service Spc	FCIAAO	Annual Conference	674.18
Customer Service Spc	FCIAAO	Annual Conference	674.18
Customer Service Spc	FCIAAO	Annual Conference	674.18
Customer Service Spc	FCIAAO	Annual Conference	674.18
Compliance Investigator	FCIAAO	Annual Conference	674.18
Compliance Investigator	FCIAAO	Annual Conference	674.18
Personal Property App	FCIAAO	Annual Conference	674.18
Personal Property App	FCIAAO	Annual Conference	674.18
Personal Property App	FCIAAO	Annual Conference	674.18
Title Specialist	FACM	FACM Class	169.00
Title Specialist	FACM	FACM Class	169.00
Cadastral Mapper	CFGIS	Central FL GIS Workshop	305.20
Personal Property App	IAAO	Tangible Property Course	1,045.54
Personal Property App	IAAO	Tangible Property Course	1,045.54
Personal Property App	IAAO	Personal Property Course	747.16
Personal Property App	IAAO	Personal Property Course	747.16
Appraiser, Chief Deputy	PAAF	Winter Conference	691.81
Appraiser, Chief Deputy	PAAF	Ethics Certification	810.00
			17,268.17

Charter Officer General Fund Budget

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Clerk to the Board Cumulative Change	-2.52%	-7.05%	-4.17%	-4.17%	0.57%	0.57%	2.05%	2.05%	2.05%	3.53%	8.46%	11.71%	15.06%
Supervisor of Elections Cumulative Change	35.97%	55.21%	30.26%	25.41%	57.41%	53.23%	44.85%	55.53%	98.56%	70.34%	88.62%	96.55%	134.69%
Property Appraiser Cumulative Change	-10.17%	-10.70%	-7.07%	-7.75%	-6.21%	-5.90%	-6.75%	-3.73%	-2.77%	-0.19%	4.95%	10.34%	17.77%
Tax Collector's Office Cumulative Change	0.61%	0.61%	0.61%	0.61%	2.62%	8.02%	10.98%	15.87%	20.83%	26.06%	32.58%	45.56%	
Sheriff's Office Cumulative Change	-1.19%	-1.19%	1.56%	5.32%	7.23%	8.35%	9.87%	12.43%	15.80%	17.94%	20.12%	30.78%	41.98%
Cumulative Change in CPI	0.98%	4.17%	6.33%	7.88%	9.63%	9.76%	11.15%	13.52%	16.29%	18.40%	19.86%	25.49%	35.53%

Charter Officer Cumulative Budget Change Versus Cumulative CPI Increase



SUPERVISOR OF ELECTIONS INCREASE BREAKDOWN: \$1,270,865									
	Health/Life Insurance	FRS/Retirement	Worker's Comp	Liability Insurance	Salary Increase	Property Insurance	Auto Insurance	Total	
FY2022-23	\$394,901	\$302,887	\$4,284	\$15,227	\$1,992,587	\$16,317	\$3,441	\$2,719,644	
FY2023-24	\$406,893	\$367,865	\$4,458	\$17,448	\$2,073,572	\$18,602	\$3,713	\$2,892,551	
INCREASE \$	\$11,992	\$64,978	\$174	\$2,221	\$80,985	\$2,285	\$272	\$162,907	

KEY:

Information from Jerry Visco, Director of Human Resources
Information from the FY2023-24 Supervisor of Elections Budget

*Calculation of budget percentage: $\$162,907 / \$1,270,865 = 13\%$

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

The bill could have a minimal negative fiscal impact on local government expenditures. The bill requires the voter information cards that supervisors must issue to voters to contain new information. However, the authorization to provide authorizing certain notices on the county's or supervisor's website instead of in a newspaper of general circulation may result in cost savings.

Additionally, the bill requires clerks of court to report certain information to supervisors. This may increase workload and costs of reporting.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

The bill increases the fine amounts that may be assessed against 3PVRO for failing to comply with certain statutory requirements. The bill also increases the fine thresholds for certain election law violations, which will financially impact those the fines are assessed against.

D. FISCAL COMMENTS:

None.

Select Year: 2022

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title IX](#)
ELECTORS AND ELECTIONS

[Chapter 101](#)
VOTING METHODS AND PROCEDURE

[View Entire Chapter](#)

101.657 Early voting.—

(1)(a) As a convenience to the voter, the supervisor of elections shall allow an elector to vote early in the main or branch office of the supervisor. The supervisor shall mark, code, indicate on, or otherwise track the voter's precinct for each early voted ballot. In order for a branch office to be used for early voting, it shall be a permanent facility of the supervisor and shall have been designated and used as such for at least 1 year prior to the election. The supervisor may also designate any city hall, permanent public library facility, fairground, civic center, courthouse, county commission building, stadium, convention center, government-owned senior center, or government-owned community center as an early voting site; however, if so designated, the sites must be geographically located so as to provide all voters in the county an equal opportunity to cast a ballot, insofar as is practicable, and must provide sufficient nonpermitted parking to accommodate the anticipated amount of voters. In addition, a supervisor may designate one early voting site per election in an area of the county that does not have any of the eligible early voting locations. Such additional early voting site must be geographically located so as to provide all voters in that area with an equal opportunity to cast a ballot, insofar as is practicable, and must provide sufficient nonpermitted parking to accommodate the anticipated amount of voters. Each county shall, at a minimum, operate the same total number of early voting sites for a general election which the county operated for the 2012 general election. The results or tabulation of votes cast during early voting may not be made before the close of the polls on election day. Results shall be reported by precinct.

(b) The supervisor shall designate each early voting site by no later than the 30th day prior to an election and shall designate an early voting area, as defined in s. [97.021](#), at each early voting site. The supervisor shall provide to the division no later than the 30th day before an election the address of each early voting site and the hours that early voting will occur at each site.

(c) All early voting sites in a county shall allow any person in line at the closing of an early voting site to vote.

(d) Early voting shall begin on the 10th day before an election that contains state or federal races and end on the 3rd day before the election, and shall be provided for no less than 8 hours and no more than 12 hours per day at each site during the applicable period. In addition, early voting may be offered at the discretion of the supervisor of elections on the 15th, 14th, 13th, 12th, 11th, or 2nd day before an election that contains state or federal races for at least 8 hours per day, but not more than 12 hours per day. The supervisor of elections may provide early voting for elections that are not held in conjunction with a state or federal election. However, the supervisor has the discretion to determine the hours of operation of early voting sites in those elections.

(e) Notwithstanding the requirements of s. [100.3605](#), municipalities may provide early voting in municipal elections that are not held in conjunction with county or state elections. If a municipality provides early voting, it may designate as many sites as necessary and shall conduct its activities in accordance with the provisions of paragraphs (a)-(c). The supervisor is not required to conduct early voting if it is provided pursuant to this subsection.

(f) Notwithstanding the requirements of s. [189.04](#), special districts may provide early voting in any district election not held in conjunction with county or state elections. If a special district provides early voting, it may designate as many sites as necessary and shall conduct its activities in accordance with the provisions of paragraphs (a)-(c). The supervisor is not required to conduct early voting if it is provided pursuant to this subsection.

(2) During any early voting period, each supervisor shall make available the total number of voters casting a ballot at each early voting location and the total number of vote-by-mail ballots received under s. [101.69\(2\)](#) during the previous day. Each supervisor shall prepare an electronic data file listing the individual voters who cast a ballot during the early voting period. This information shall be provided in electronic format as provided by rule adopted by the division. The info

Efficiency Worksheet

Early Voting (F.S.S. 101.657)									
	Days	Hours	Polling Locations	Hours per location	Number of Elections	Total Hours	People Per Location	Pay Per Person	Cost per cycle
Brevard Actuals	13	9.5	10 ¹	123.5	3	3705	7 ³	\$15 ⁴	\$389,025
State Required	8	8	8 ²	64	3	1536	7 ³	\$15 ⁴	\$161,280
Potential Savings									\$227,745

¹ votebrevard.org/Election-Information/Early-Voting

¹ votebrevard.org/Election-Information/Early-Voting

² F.S.S. 101.657 (1)(a)

³ votebrevard.gov/Poll-Workers/Poll-Worker-Information

⁴ votebrevard.org - Do I get paid for being a Poll Worker?

Sample Ballots (F.S.S. 101.20)					
	Total ballots	Printing Cost / ballot	Postage Cost / ballots	Number of elections	Cost ²
Brevard				3	
E-mail ¹		0		3	\$0
				Potential Savings ²	

¹ Permitted by F.S.S. 101.20

¹ Permitted by F.S.S. 101.20

² staff time not included in either of these calculations

Select Year: 2022 ▼

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title IX](#)[ELECTORS AND ELECTIONS](#)[Chapter 101](#)[VOTING METHODS AND PROCEDURE](#)[View Entire Chapter](#)**101.20 Publication of ballot form; sample ballots.—**

(1) Two sample ballots shall be furnished to each polling place by the officer whose duty it is to provide official ballots. The sample ballots shall be in the form of the official ballot as it will appear at that polling place on election day. Sample ballots shall be open to inspection by all electors in any election, and a sufficient number of reduced-size ballots may be furnished to election officials so that one may be given to any elector desiring same.

(2)(a) Upon completion of the list of qualified candidates, a sample ballot shall be published by the supervisor in a newspaper of general circulation in the county, before the day of election.

(b) In lieu of the publication required under paragraph (a), a supervisor may send a sample ballot to each registered elector by e-mail at least 7 days before an election if an e-mail address has been provided and the elector has opted to receive a sample ballot by electronic delivery. If an e-mail address has not been provided, or if the elector has not opted for electronic delivery, a sample ballot may be mailed to each registered elector or to each household in which there is a registered elector at least 7 days before an election.

History.—s. 5, ch. 26870, 1951; s. 8, ch. 57-166; s. 9, ch. 65-380; s. 1, ch. 75-174; s. 16, ch. 77-175; s. 2, ch. 2013-192; s. 12, ch. 2019-162.

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Motion Sheet

C.
JT
handout
Property
Appraiser

Tax Collector:

Motion:

I move to rescind the request made by the Board on June 12, 2023 for a comprehensive response to the questionnaire from the Tax Collector, as she has committed to a budget at or below 3% net, after remitting excess collections to the County.

Property Appraiser:

MOTION #2 BILL FOLDER: (VOLUNTARY)

- According to AO-26 (Bill Folder)/BCC-25 (Procurement), the Board of Commissioners chose, in an effort to increase transparency, submits their purchases of materials and/or services for acknowledgement into the Bill Folder at each Commission Meeting.
- While we cannot force you to do the same, we can enter into a Memorandum of Understanding where you comply on your own account to the same Administrative Order and Board Policy that The BoCC does
- There would be no additional cost, would increase transparency, would reduce the need for public records as it would all be on the agenda already
- **QUESTION:** In the spirit of transparency, would you be willing to rise to the same level of transparency and honesty that the Board of County Commissioners currently maintains?
 - **QUESTION:** If not, will you highlight the language in the MOU that prevents you from doing so?
- **Motion:**
 - In the interest of transparency, fiscal responsibility, and public accountability, I move that the Board of County Commissioners encourage the Property Appraiser to voluntarily enter into a Memorandum of Understanding in which she agrees to comply with BCC-25 and AO-26 regarding to the placement of purchases of materials and/or services, including travel expenditures, in the Bill Folder for acknowledgement by the Board, and that the Board approve and enter into this MOU.

(POSSIBLE) MOTION #3 PUBLIC RECORDS REQUEST (FORCE)

- Despite all the information requested being public, the Property Appraiser has voluntarily refused to provide travel and purchasing information to the Board and the Public. Though I strongly disagree with her decision, I respect her authority.
- Motion:
 - I move to authorize county staff, on a monthly basis, to public records request, under authority of F.S. Ch. 119, all travel and purchasing records, and place them in the Bill Folder for acknowledgment, so that the Board of County Commissioners and the public have free access. This shall continue until the Property Appraiser's requested budget is at or below the 3% cap.

Supervisor of Elections:

DETAILED BUDGET MOTION: (FORCE)

Pursuant to the authority vested in the Board of County Commissioners pursuant to sections 129.021 and 129.201(3), Florida Statutes, I move that the Supervisor of Elections be required to submit to the Board each year beginning with fiscal year 2023-24, a line item budget together with supporting justifications and worksheets in substantially the form required of the Property Appraiser as established by the Florida Department of Revenue in the Property Appraisers' Instruction Workbook for Budget Requests. It is requested that such information be provided to the County within 48 hours.

BUDGET TRANSFER MOTION: (FORCE)

Pursuant to the Board's statutory authority over the Supervisor of Elections' budget, specifically Section 129.201(3), Florida Statutes, I move that the Board require the Supervisor to adhere to BCC-21 for budget amendments and object-level transfers.

BILL FOLDER MOTION: (VOLUNTARY)

In the interest of transparency, fiscal responsibility, and public accountability, I move that the Board of County Commissioners encourages the Supervisor of Elections to voluntarily enter into a Memorandum of Understanding in which he agrees to comply with BCC-25 and AO-26 regarding to the placement of purchases of materials and/or services, including travel expenditures, in the Bill Folder for acknowledgement by the Board, and that the Board approve and enter into this MOU.

(POSSIBLE) MOTION #3 PUBLIC RECORDS REQUEST (FORCE)

- Despite all the information requested being public, the Supervisor of Elections has voluntarily refused to provide travel and purchasing information to the Board and the Public. Though I strongly disagree with his decision, I respect his authority.
- Motion:
 - I move to authorize county staff, on a monthly basis, to public records request, under authority of F.S. Ch. 119, all travel and purchasing records, and place them in the Bill Folder for acknowledgment, so that the Board of County Commissioners and the public have free access. This shall continue until the Supervisor of Election's requested budget is at or below the 3% cap.