

Courts of Brevard County

Budget Presentation to the
Board of County Commissioners

Mission

- To provide effective administrative and technology support that enables the courts in Brevard County to fulfill the mission to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Important Partnerships

- The BoCC, State of Florida, and Courts are funding partners to serve the citizens of Brevard.
- Chapter 29 of the Florida Statutes links the BoCC and Courts in a local funding relationship.
- The BoCC provides almost 3% of the funding the Courts receive and manage from all sources.
- According to Chapter 29, counties provide funding to the Courts for facilities, security, technology, communications, and other local services.

County-Funded Programs & Services

- Court Improvement
- Drug Court Administration
- Court Technology
- Facilities
- Mental Health Court
- Juvenile Alternative Sanctions

Budget and Staffing

- State and Court Revenue \$17,773,096 (97%)
- County General Revenue \$ 480,821 (3%)

COURT ADMINISTRATION						
FY14-15 County Budget and General Revenue funding						
Court Admin	All Programs	Budget	Gen Fund	GR %	Other Rev	FTE
TOTALS		\$1,253,917	\$480,821	38%	\$773,096	10.5

Budget & Staffing by Program

Department: Judicial Branch Administration						
Cost Center#	Program	Budget	Gen Fund	GR %	Other Rev	FTE
202040	Ct Improvement	\$175,476	\$175,476	100%	0	2.5
218220	Judicial Programs	\$211,909	0	0%	\$211,909	0
288020	Drug Ct Admin	\$15,717	0	0%	\$15,717	0
TOTALS		\$403,102	\$175,476	44%	\$227,626	2.5

Full time equivalent

Budget & Staffing by Program

Department: Judicial Support, Court Administration						
Cost Center#	Program	Budget	Gen Fund	GR %	Other Rev	FTE
290104	Court Tech	\$477,592	\$186,261	39%	\$291,331	3
290304	Courtt Facilities	\$70,365	\$38,701	55%	\$31,664	0
290401	Court Innovations	\$176,421	\$59,983	34%	\$116,438	4
290402	Mental Health Ct	\$60,000	\$20,400	34%	\$39,600	0
290700	Juv Alt Sanct Coord	\$66,437	0	0%	\$66,437	1
TOTALS		\$850,815	\$305,345	36%	\$545,470	8

Trends & Issues

- Probate and Guardianship cases are increasing due to aging baby boomers.
- Florida's percentage of loans in foreclosure exceeds twice the national average.
- The three courthouses experience high public traffic, requiring ongoing repair and maintenance.
- Technology is increasingly important to court operations, requiring continual investment in equipment and software.

I, A,



Executive Director
Marshall Stranburg

April 2, 2014

MEMORANDUM

TO: All County Property Appraisers
FROM: Andrew Collins, Process Manager *AC*
Property Tax Oversight
SUBJECT: Budget Forms and Workbook

Section 195.087, Florida Statutes, requires all property appraisers to submit their annual budget request to the Department of Revenue. The 2014-15 budget forms and workbook are available online at <http://dor.myflorida.com/dor/property/cofficials/>. On or before June 1, 2014, you should submit one copy of your 2014-15 budget request (form DR-484) to the Department of Revenue and one copy to your Board of County Commissioners.

Please be aware that there is a new certification sheet in the Excel budget request. Be sure to sign this page and submit it with your budget request. We appreciate your diligence in completing these forms; please do not hesitate to contact our office if you have any questions.

We will notify you as soon as a formal state guideline for salary increases has been adopted. If you are requesting a county guideline for salary increases, please provide documentation from the Board of County Commissioners with your budget request.

The Office of Economic and Demographic Research (EDR) provides approved salaries for elected officials in August or September. Please submit your budget request with the current salary for the elected official. Our office will make the necessary adjustment for salary and benefits when EDR provides the 2014-15 salary for the Property Appraiser.

The legislature will not adopt or publish the retirement rates for 2014-15 until the legislative session ends. We will notify you of the 2014-15 retirement rates when they are available to us.

If you have any questions, please do not hesitate to contact Cathy Galavis at (850) 617-8845 or by email at galavisc@dor.state.fl.us.

cc: Board of County Commissioners



Executive
Director
Marshall Stranburg

August 15, 2014

Honorable Dana Blickley
Brevard County Property Appraiser
400 South St., 5th Floor
Titusville, Florida 32780

Dear Ms. Blickley:

Pursuant to Section 195.087(1)(b), Florida Statutes, the Department of Revenue has made any necessary changes to your 2014-15 budget. The enclosed budget reflects any changes that were necessary based upon our review of additional information or testimony presented.

The above referenced statute provides that this final budget, as approved by the Department of Revenue, may only be amended through a budget amendment requested by the Property Appraiser or an appeal to the Governor and Cabinet sitting as the Administration Commission. 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. A written request must be filed no later than 15 days following the public hearing to finalize your county's budget and adoption of millage rates. Appeals may be filed by the Property Appraiser or the presiding officer of the County Commission.

The 2014-15 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, it will be necessary for this office to make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have any questions regarding your budget, please feel free to contact me at (850) 617-8845.

Sincerely,

Cathy Galavis, Budget Supervisor
Property Tax Oversight Program

CG/ac

Enclosures
cc: Board of County Commissioners

Child Support Enforcement – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – James McAdams, Director • Information Services – Damu Kuttikrishnan, Director

www.myflorida.com/dor
Tallahassee, Florida 32399-0100

**BUDGET REQUEST FOR PROPERTY APPRAISERS
 SUMMARY OF THE 2014-15 BUDGET BY APPROPRIATION CATEGORY**

**BREVARD
 COUNTY**

8/15/2014
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	(INCREASE/DECREASE)		AMOUNT APPROVED 2014-15	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	7,049,936	7,609,808	3,451,681	7,537,094	(72,714)	-1.0%	7,537,094	(72,714)	-1.0%
OPERATING EXPENSES (Sch. II)	736,793	995,193	405,939	1,018,839	23,646	2.4%	1,018,839	23,646	2.4%
OPERATING CAPITAL OUTLAY (Sch. III)	514,001	39,621	0	87,748	48,127	121.5%	87,748	48,127	121.5%
NON-OPERATING (Sch. IV)		0		0	0	---	0	0	---
TOTAL EXPENDITURES	\$8,300,730	\$8,644,622	\$3,857,620	\$8,643,681	(\$941)	0.0%	\$8,643,681	(\$941)	0.0%
NUMBER OF POSITIONS									
		105		104	(1)	-1.0%	104	(1)	-1.0%
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF PERSONNEL SERVICES

BREVARD

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	141,525	146,725	68,929	146,725	0	0.0%	\$146,725
12 EMPLOYEES (REGULAR)	4,833,988	5,254,097	2,371,864	5,002,309	(251,788)	-4.8%	5,002,309
13 EMPLOYEES (TEMPORARY)	19,693	0			0	----	0
14 OVERTIME	255	0			0	----	0
15 SPECIAL PAY	321,314	66,200	26,397	164,937	98,737	149.1%	164,937
21 FICA							
2152 REGULAR	384,681	415,355	178,259	403,743	(11,612)	-2.8%	403,743
2153 OTHER	3,596	0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	21,493	48,464	24,192	63,444	14,980	30.9%	63,444
2252 EMPLOYEE	198,118	283,787	132,181	296,071	12,284	4.3%	296,071
2253 SMS/SES	65,109	139,702	60,059	163,971	24,269	17.4%	163,971
2254 DROP	41,769	60,869	35,773	35,508	(25,361)	-41.7%	35,508
23 LIFE & HEALTH INSURANCE	953,372	1,113,091	524,115	1,207,692	94,601	8.5%	1,207,692
24 WORKER'S COMPENSATION	57,604	61,518	29,913	42,694	(18,824)	-30.6%	42,694
25 UNEMPLOYMENT COMP.	7,419	20,000	0	10,000	(10,000)	-50.0%	10,000
TOTAL PERSONNEL SERVICES	\$7,049,936	\$7,609,808	\$3,451,681	\$7,537,094	(\$72,714)	-1.0%	\$7,537,094

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DETAIL OF OPERATING EXPENSES

BREVARD

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	12,784	0	650	13,000	13,000	----	\$13,000
3152 APPRAISAL	54,724	4,500	181	4,500	0	0	\$4,500
3153 MAPPING	0	0			0	----	
3154 LEGAL	209,837	195,000	49,545	123,000	(72,000)	(0)	123,000
3159 OTHER	7,609	20,000	232	36,800	16,800	1	36,800
32 ACCOUNTING & AUDITING	27,750	35,000	0	30,000	(5,000)	(0)	30,000
33 COURT REPORTER	0	0	0		0	----	0
34 OTHER CONTRACTUAL	28,410	32,600	9,497	0	(32,600)	(1)	0
40 TRAVEL	20,735	20,459	6,297	39,490	19,031	1	39,490
41 COMMUNICATIONS	1,766	3,200	354	26,910	23,710	7	26,910
42 TRANSPORTATION							
4251 POSTAGE	58,674	97,870	60,708	73,545	(24,325)	(0)	73,545
4252 FREIGHT	0	0	0		0	----	0
43 UTILITIES	0	0	0		0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	39,331	58,374	23,461	48,000	(10,374)	(0)	48,000
4452 VEHICLES	24,896	29,903	12,823	26,650	(3,253)	(0)	26,650
4453 OFFICE SPACE	0	0		0	0	----	0
4454 E.D.P.	0	0			0	----	0
45 INSURANCE & SURETY	63,237	70,719	1,847	66,531	(4,188)	(0)	66,531

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	17,546	15,000	12,922	15,000	0	0	\$15,000
4652 VEHICLES	7,664	5,500	4,182	8,000	2,500	0	8,000
4653 OFFICE SPACE	0	0			0	----	0
4654 E.D.P.	37,697	92,728	136,400	164,000	71,272	1	164,000
47 PRINTING & BINDING	21,473	25,000	34,774	35,000	10,000	0	35,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	2,692	3,500	2,425	3,500	0	0	3,500
4952 AERIAL PHOTOS	0	166,000	0	171,147	5,147	0	171,147
4959 OTHER	0	0	1,942		0	----	0
51 OFFICE SUPPLIES	42,465	35,000	16,011	35,000	0	0	35,000
52 OPERATING SUPPLIES	32,575	30,000	10,553	25,000	(5,000)	(0)	25,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	2,500		2,500	0	0	2,500
5452 SUBSCRIPTIONS	2,671	2,500	1,776	2,500	0	0	2,500
5453 EDUCATION	9,267	31,840	9,251	50,767	18,927	1	50,766
5454 DUES/MEMBERSHIPS	12,990	18,000	10,108	18,000	0	0	18,000
TOTAL OPERATING EXPENSES	\$736,793	\$995,193	\$405,939	\$1,018,839	\$23,646	2.4%	\$1,018,839

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DETAIL OF OPERATING CAPITAL OUTLAY

BREVARD

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	514,001	39,621		87,748	48,127	121.5%	\$87,748
6452 OFFICE FURNITURE		0			0	----	
6453 OFFICE EQUIPMENT		0			0	----	
6454 VEHICLES		0			0	----	
66 BOOKS		0			0	----	
68 INTANGIBLE ASSETS		0			0	----	
TOTAL CAPITAL OUTLAY	\$514,001	\$39,621	\$0	\$87,748	\$48,127	121.5%	\$87,748

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Col. (6) / (3)

DETAIL OF NON-OPERATING

BREVARD

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2012-13	APPROVED BUDGET 2013-14	ACTUAL EXPENDITURES 3/31/14	REQUEST 2014-15	INCREASE/(DECREASE)		AMOUNT APPROVED 2014-15
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	\$0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		0	0	----	0
94 EMERGENCY CONTINGENCY		0		0	0	----	0
TOTAL NON-OPERATING		\$0		\$0	\$0	----	\$0

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Executive
Director
Marshall Stranburg

September 16, 2014

MEMORANDUM

TO: All Property Appraisers
FROM: Cathy Galavis, Budget Supervisor, Property Tax Oversight Program
SUBJECT: Salaries of Elected County Constitutional Officers

A handwritten signature in black ink that reads "Cathy Galavis".

We received notification from the Office of Economic and Demographic Research (EDR) of the Finalized Salaries of County Constitutional Officers for fiscal year 2014-2015. The salary report can be found online at

<http://edr.state.fl.us/Content/local-government/reports/finsal14.pdf>

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 617-8845 or Fran Keyes (850) 617-8842.

CG/ac
cc: Board of County Commissioners

**PROPERTY APPRAISER'S
BUDGET
FISCAL YEAR 2014-2015**

BREVARD COUNTY

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	DOR BA 9/16/14	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	104								104
ANNUAL SALARY RATE	\$5,374,237	\$456							\$5,374,693
PERSONNEL SERVICES									
11 OFFICIAL	\$146,725	\$456							\$147,181
12 EMPLOYEES (REGULAR)	5,002,309								5,002,309
13 EMPLOYEES (TEMPORARY)	0								0
14 OVERTIME	0								0
15 SPECIAL PAY	164,937								164,937
21 FICA									
2152 FICA - REGULAR	403,743	7							403,750
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	63,444	197							63,641
2252 RETIREMENT - EMPLOYEE	296,071								296,071
2253 SMS/SES	163,971								163,971
2254 DROP	35,508								35,508
23 LIFE & HEALTH INSURANCE	1,207,692								1,207,692
24 WORKER'S COMPENSATION	42,694								42,694
25 UNEMPLOYMENT COMP.	10,000								10,000
TOTAL PERSONNEL SERVICES	\$7,537,094	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$7,537,754
OPERATING EXPENSES									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	\$13,000								\$13,000
3152 APPRAISAL SERVICES	4,500								4,500
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	123,000								123,000
3159 OTHER PROFESS. SERVICES	36,800								36,800



**BREVARD COUNTY PROPERTY APPRAISER
FISCAL YEAR 2014-15 BUDGET
Executive Summary**

The requested budget of the Brevard County Property Appraiser addresses the obligations of the Office under the Constitution of the State of Florida and the Brevard County Charter.

The budget request for FY2014-15 is for \$8,644,325, representing a 0.0% increase over the previous approved budget. In accomplishing this notable achievement, in light of large investments in technology upgrades and large increases in health insurance and retirement expenses, the budget also addresses the core goals of the Office:

- 1) Provide quality service to the public;
- 2) Promote accuracy, taxpayer equity, accountability, transparency and professionalism;
- 3) 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; and,
- 4) 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.

The arrival of new leadership in January 2013 signaled that ongoing methods, practices and expenditures would be challenged and that significant changes in philosophy and management

style would be readily apparent. The requested budget is indicative of the implementation and continuation of those changes.

Personnel Expenses

Personnel expenses decrease by \$84,079 (1.1%). Funded positions are reduced by one from 105 to 104 due to workforce reductions before the beginning of the year. Funded positions will be reduced by an additional two positions at the planned conclusion of the year as four scheduled retirements occur. The overall reduction in personnel expenses is comprised of the following major components:

- No inflation adjustments for wages, performance-based bonuses, or other office-wide pay improvements.
- (\$251,788) reduction in regular wages as workforce reductions occur and retirement-induced vacancies go un-replaced.
- \$98,000 increase in Special Pay to accommodate separation expenses for retiring employees.
- \$15,215 increase in retirement expenses as Florida Retirement System rates increase (note, the raw impact of the FRS increases is a \$51,596 before adjustment for retirements and workforce reductions).
- \$94,601 increase in health insurance due to plan premium changes implemented by Brevard County (14% employer cost increase) (original impact of \$147,344 is mitigated by adjustment for retirements and workforce reductions).

Operating Expenses

Operating expenses increase by \$30,554 (3.1%). The overall change in operating expenses is comprised of the following major components:

- (\$72,000) reduction in legal expenses as the Office enjoys lower general counsel costs.
- \$44,826 increase in education and travel expenses as the number of deputies participating in industry-sanctioned courses increases by 300% compared to recent years.
- (\$24,325) reduction in postage as the Office's mailing contractor continues to aggressively pursue discounts in multiple mass mailings to addresses.
- \$71,272 increase in electronic data processing expenses, largely due to increased software licensing costs as more powerful servers are deployed.

Capital Expenses

- Capital expenses increase by \$53,228 (134.3%) as the Office continues or finished the following projects:
- Desktop computer replacement cycle – Last replacements of 105 desktop units
- Tablets for field force for remote data entry and access
- Purchase of failover server for new public Internet and Mapping servers
- Server room air conditioning replacement

An Important Note about 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 are being completed in the upcoming fiscal year include:

- Conversion of current CAMA (internally developed, circa 1988) to Patriot Properties AssessPRO V5.0 system.
- Deployment of new desktop computer systems, with double and triple monitor setups as needed by data- and mapping-intensive staff.
- Deployment of new website and corresponding Internet and Mapping servers with redundancy
- 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.

Technology is critical to repetitive, process-driven tasks like assessment roll preparation. The poor adoption of technology by the Office is reflected in the dramatic fluctuations in staffing during the peak to trough in the real estate market cycle experiences by Brevard County between FY2006-07 and today.

ACTIVITY-INDUCED BUDGET CHANGES		
<u>Year</u>	<u>Employees</u>	<u>Budget</u>
FY2006-07	146	\$12,007,721
FY2014-15	104	\$8,644,325

The 29% reduction in staffing and correlated budget decline (reflected in chart above) should be sustainable in most market conditions if technology is property deployed.

According to a report authored by Dr. Lawrence Walters and the IAAO Research Committee and published in the May 2014 *Journal of Property Tax Assessment & Administration*, in order to compare the use of technology in assessment offices, the researchers created a scale that could be applied to any office. This “Technology Index” has a maximum score of 27 points. In the

survey conducted, county assessment agencies of all sizes had a mean technology score of 10.10, while larger agencies (>100,000 parcels) scored 11.6 on average, implying that larger agencies are broader adopters of technology to assist in their work.

Applying the IAAO Technology Index to BCPAO, using current (May 2014) and proposed (October 2015) technology deployments generates the following result:

IAAO 2014 TECHNOLOGY INDEX COMPONENTS

Technology	Points	BCPAO Score		
		May 2014	Oct. 2015	
Remote data entry (note: included with tablet deployment)	3	-	3	(pending)
Electronic distance measuring (EDM)	3	3	3	(deployed)
Field tablet use (note: ETA to field Spring 2015)	3	-	3	(pending)
Real-time remote access (note: included with tablet deployment)	3	-	3	(pending)
Oblique photography	3	3	3	(deployed)
Global Positioning System (GPS)	2	-	-	
Graphical Information System (GIS)	2	2	2	(deployed)
Aerial imagery	2	2	2	(deployed)
Digital property sketch	2	2	2	(deployed)
Photographic equipment	1	1	1	(deployed)
Video equipment	1	-	-	
Laptop	1	-	-	
Digital pen	1	-	-	
Office library	1	1	1	(deployed)
		---	---	
		14	23	

The results show that, at present, the Office's "Technology Index" score is 14, which places the office in the 2nd decile (80-90th percentile) of agencies who participated in the survey. This is a strong result; however, based on the pending technology improvements scheduled for the upcoming fiscal year, which includes adoption of Patriot Properties modern, customized off-the-shelf AssessPro V5.0 CAMA package with supported field tablet deployment, the Office's Technology Index score will rise to 23. The top Index score in the survey of 672 agencies was 22 on the 27-point scale.

Conclusion

BCPAO presents a responsible, well-considered budget request that remains unchanged over the current fiscal year. This level 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 and "self-funds" increases in health insurance and retirement totaling \$198,940 and capital investment of \$92,849 by making painful, but necessary, reductions in staffing and by continuing 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 resume an inflation-sensitive pay plan as the employment market continues to strengthen.

PROPERTY APPRAISER: SUMMARY

MISSION STATEMENT:

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:

FINANCIAL REVIEW:

Accomplishments:

The Property Appraiser FY2014-15 budget represents no increase over the prior year. All service levels are maintained, and the Office continues to progress in its transition to a new Computer Assisted Mass Appraisal (CAMA) System that will facilitate improved customer service and online interaction with taxpayers.

Initiatives:

Third-party expenses for retirement (Florida Retirement System) and health insurance (Brevard County BOCC) increase by \$198,940, but are offset by a \$251,788 reduction in regular wages as workforce reductions are implemented and retirement-induced vacancies go unfilled. There is a net reduction of 1 position for the year, with 2 additional positions eliminated (not vacant and not funded) by the beginning of FY2015-16.

Operating expense increase by \$30,554. The largest component of higher expense is due to increased software licensing costs (\$71,272 increase) as more powerful servers are deployed to respond to internal processing demands and increased public use of the Property Appraiser's website. These expenses are partially offset by a reduction in budgeted legal expenses (\$72,000 decrease) as the Office has resolved virtually all of its outstanding and longstanding legal matters.

Capital expenses increase by \$53,228 as the Office completes its desktop computer replacement cycle (105 units total); purchases tablets for the field workforce (\$25,700) that will markedly improve productivity; purchases

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replacement servers (\$31,848) to partially rejuvenate its aging server system; and, funds a necessary replacement of the server room air conditioning system.

Trends and Issues:

The Property Appraiser has substantially completed the personnel changes necessary to operate effectively and efficiently at the current workload. The result is an overall reduction in administration and management staff, an increase in line and customer-facing staff, and an overall decrease in salary costs.

It's important to note that, while some of the salary savings was used to absorb higher operating and capital costs to facilitate a major transition of the CAMA and other systems, a significant portion of the reorganization savings was consumed by increases in third-party expenses for retirement and health insurance. The Office will be hard pressed in future years to maintain service levels and absorb projected higher expenses for retirement and health insurance.

Service Level Impacts:

Service levels are being maintained at the higher levels established with the reopening of the Merritt Island office at the end of FY2012-13. The Office receives significant post-transaction feedback from customers, with virtually all feedback being positive.

OPERATIONS REVIEW:

Accomplishments:

The Office delivered the 2013 and 2014 annual assessment rolls, on time and compliant with an in-depth audit by the Florida Department of Revenue.

Initiatives:

A complete reorganization of the Deeds departments into the Cadastral department is ongoing. The integration of staff began in late January and is steadily developing. Procedures, processes and workflows are being examined and developed alongside the cross training of staff in abstracting and digital cadastral mapping. All of this is being done to eliminate duplication of efforts and streamline the way we do business to better serve the public. The ultimate goal is to have a one stop shop for transferring, abstracting and mapping property transactions while continuously improving the accuracy of the maps and tax roll.

Information Systems staff have been working closely with our vendor, Patriot Properties, to work through data conversion of our legacy internally-developed CAMA system into the SQL Server based custom-off-the-shelf application. This effort requires the transition of two very different databases and technical platforms into one while ensuring the integrity of the data remains intact. This effort has brought several new ideas to the vendor in which the Property Appraiser has been leading the direction of the development (e.g., an integrated analysis tool to be used by field staff). The new system also offered improved online filing for Homestead exemptions and new ability to file tangible property returns and corporate income/expense filings online.

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Information Systems has also begun redevelopment of the Property Appraiser's website. This website will give the taxpayers quicker, easier access to BCPAO data. This will be a state of the art website that is intended for use on any platform, whether computers, tablets or phones.

Systems Administration successfully deployed cloud-based email, established Active Directory services on the network, updated 95% of desktop computers to new hardware and a common Windows 7/Office 2010 platform, and switched Internet and Metro Ethernet providers, lowering costs by \$60,080 over three years and getting public WiFi installed at most Offices.

The Taxpayer Services department has participated in several outreach events last year. As a result, this year has seen a 4% increase in Senior and Veteran exemptions. The public appreciates us participating and getting the information out to them.

Trends and Issues:

Market transaction volumes are increasing, which in turn increases workloads for the Property Appraiser. Successful deployment of new technologies, including the new CAMA system and tablets for field staff, combined with a broad refresh of policies and practices, should enable the Office to absorb the additional work for no increase in personnel.

Service Level Impacts:

All of the Property Appraiser's accomplishments and initiatives are positive contributors to service levels and the Office's ability to perform its duties.