

Pam Dubov, CFA, CAE

Pinellas County Property

Appraiser

2009-2010

Budget Presentation

Budget Summary by Category

PROPERTY APPRAISER'S

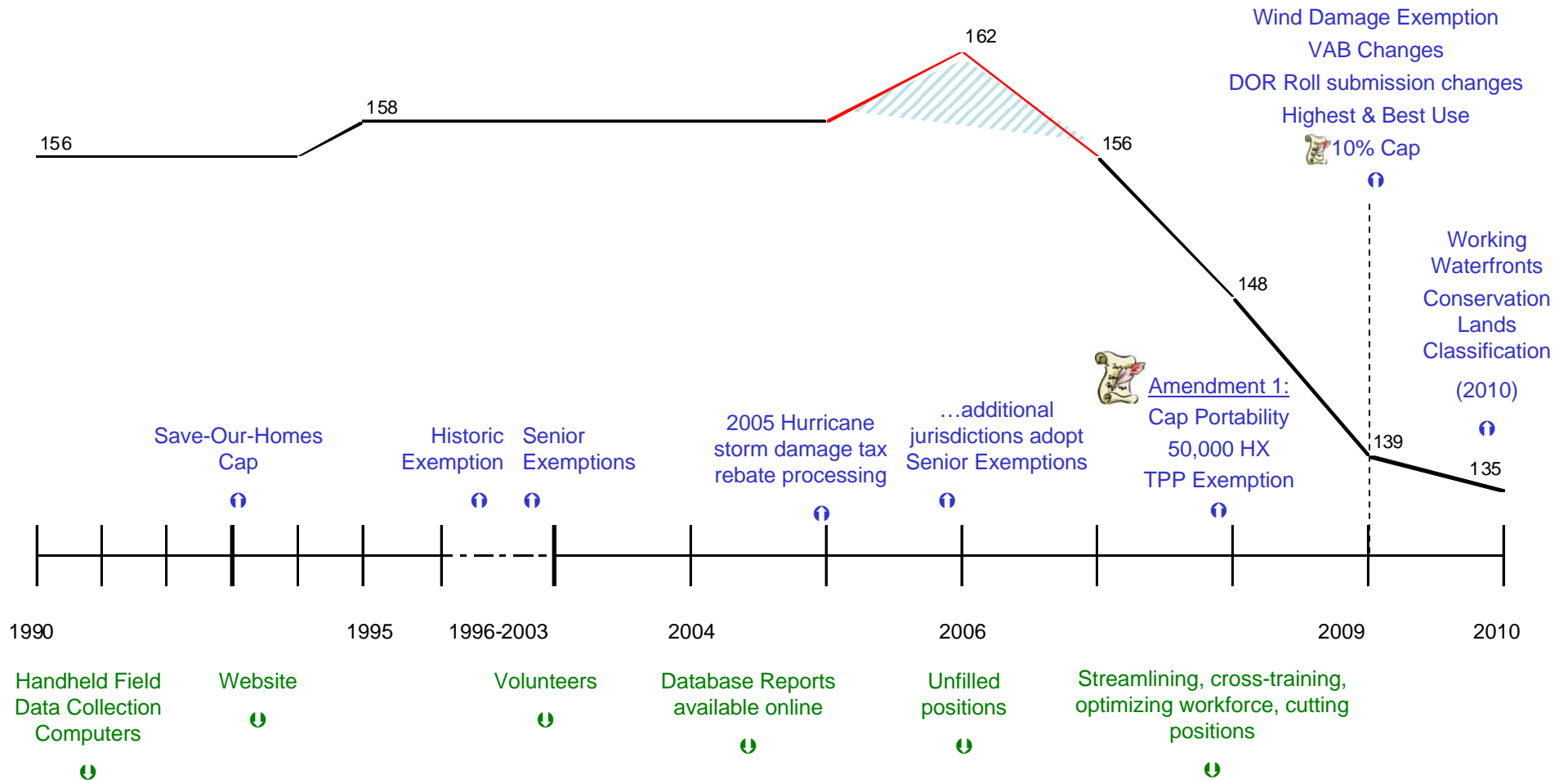
SUMMARY OF THE 2009-10 BUDGET BY APPROPRIATION CATEGORY

PINELLAS COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2007-08	APPROVED BUDGET 2008-09	ACTUAL EXPENDITURES 3/31/2009	REQUEST 2009-10	(INCREASE/(DECREASE))		AMOUNT APPROVED 2009-10
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONAL SERVICES (Sch. 1-1A)	10,568,692	10,532,410	4,954,688	10,163,424	(368,986)	(3.50)	
OPERATING EXPENSES (Sch. II)	1,729,127	1,404,782	740,376	1,113,582	(291,200)	(20.73)	
OPERATING CAPITAL OUTLAY (Sch. III)	138,278	0	0	0	0	0.00	
NON-OPERATING (Sch. IV)		0		0	0	0.00	
TOTAL EXPENDITURES	12,436,097	11,937,192	5,695,064	11,277,006	(660,186)	(5.53)	
NUMBER OF POSITIONS	148	139	139	135	(4)	(2.88)	
					COL (5) - (3)	COL (6) / (3)	

Property Appraiser's Office Timeline



Key:
 # Full Time Employees
 Mandates that increased our workload
 Initiatives made to decrease costs

Budget By Year



Pinellas County Property Appraiser Budget History

Budget Period	Budget Amount	% Change fm Prior Yr	Funds Returned to Taxing Auth.
89/90	\$6,610,746	2.03%	\$879,902
90/91	\$6,775,661	2.49%	\$396,957
91/92	\$6,958,920	2.70%	\$331,439
92/93	\$6,950,257	-0.12%	\$252,580
93/94	\$7,197,614	3.56%	\$266,283
94/95	\$7,740,686	7.55%	\$297,384
95/96	\$8,188,923	5.79%	\$473,723
96/97	\$8,241,154	0.64%	\$251,308
97/98	\$8,734,860	5.99%	\$348,564
98/99	\$8,898,401	1.87%	\$467,840
99/00	\$8,856,533	-0.47%	\$348,804
00/01	\$9,121,589	2.99%	\$373,063
01/02	\$9,462,645	3.74%	\$243,304
02/03	\$10,042,198	6.12%	\$312,571
03/04	\$10,489,428	4.45%	\$182,729
04/05	\$11,228,985	7.05%	\$232,207
05/06	\$12,311,699	9.64%	\$604,341
06/07	\$13,554,828	10.10%	\$275,343
07/08	\$12,703,141	-6.28%	\$398,181
08/09	\$11,937,094	-6.03%	\$358,116
09/10	\$11,277,006	-5.53%	
AVERAGE/YR:		2.78%	



Budget Clarifications

- Budget increase in 2006 of 9.6%
- Budget increase in 2007 of 10.1%
 - Midway through the 2005-06 budget year, we changed our strategy for implementing a new CAMA system.
 - Budget dollars that had been allocated for permanent staff, contract programming staff, and other costs associated with building the new system was returned to county to offset the 2006-07 budget increase.

Increases due to County growth

	<u>1990</u>	<u>2008</u>	<u>% Change</u>
Parcels	379,064	434,101	15%
TPP Accounts	121,017	64,674	-47%
Exemption Counts	281,728	614,554	118%
# of Employees	156	135	-13%

Increases To Insurance Costs

	<u>1990</u>	<u>2010</u>
Life and Health Insurance costs paid by PAO per Employee	\$2,290	\$9,640
Percentage Increase:		320.96%
Total Percentage of the 2010 Budget Devoted to Insurance Costs:		12.33%

Average Budget increase / year:	2.78%
Average Insurance cost increase/year:	7.5%

Budget Per Parcel



	# OF PARCELS	TOTAL FTE	BUDGET \$ PER PARCEL ↓	PARCELS PER POSITON	FY10 REQUESTED BUDGET	FY 07 to FY 08 BUDGET INCR/(DECR)	FY 08 to FY 09 BUDGET INCR/(DECR)	FY 09 to FY 10 BUDGET INCR/(DECR)	3-YEAR BUDGET INCR/(DECR)
LEE *	600,612	118	17.08	5,090	10,257,978	3.75%	-7.46%	-0.85%	-4.81%
POLK	415,871	114	19.47	3,648	8,095,457	1.53%	1.27%	-5.00%	-2.32%
PINELLAS	499,917	135	22.56	3,703	11,277,006	-6.28%	-6.03%	-5.53%	-16.80%
HILLSBOROUGH *	537,211	142	23.18	3,783	12,450,066	0.88%	0.97%	-5.03%	-3.27%
BROWARD	830,587	225	23.41	3,691	19,444,101	10.12%	-9.57%	-6.00%	-6.39%
ORANGE	490,429	138	23.96	3,554	11,748,310	-2.60%	4.56%	-5.00%	-3.25%
DUVAL	374,970	128	24.80	2,929	9,298,039	-1.81%	0.62%	-0.58%	-1.78%
BREVARD	373,022	124	28.11	3,008	10,485,784	-4.65%	-5.45%	-0.40%	-10.20%
DADE	968,999	359	32.33	2,699	31,324,048	13.41%	21.78%	1.96%	40.81%
PALM BEACH	682,540	266	34.33	2,566	23,431,461	3.84%	1.37%	-3.78%	1.29%

*Portion of offices costs are funded by non-ad valorem assessment fees or separate county GIS budget source



Just Value Changes

- Legislation changing/adjusting the definition of Highest & Best Use
- Increased requirements to track zoning and permitting

Exemptions

- \$50,000 Homestead Exemption 
- Senior Exemptions
- Florida Combat-Wounded Veteran's Discount
- Historic Exemption 
- TPP Exemption
- Expansion of Veterans Exemption to Spouses

Valuation Caps

- Save-Our-Homes Cap
 - Partial Caps
 - Add Caps / Removals from Cap
 - Special calculations for properties destroyed by natural disaster
 - Multiple Caps on a single parcel
- Cap Portability 
- 10% Cap 

Increasing complexity requires reprogramming, additional processing time, and continuing education of our staff and the public.

Classified Uses

- Agricultural Use
- Working Waterfront
- Conservation Lands
- Resistance to Wind Damage (?)

Other New Legislation

- 3-Month Sales Review Cycle
- Sales Qualification Requirements
- DOR Roll Submission Requirements
 - Fields increased from 56 to 91
 - Annual submission of map file, real property roll, TPP roll, sales file
- VAB Changes (Multiple Hearings)

Oblique Imagery Option

- Oblique Imagery (*2009 SB 800 / HB 179*)
 - Proposed legislation would allow the Property Appraiser latitude to use oblique imagery to review properties and do fewer field reviews
 - Could decrease appraisal staff over time
 - Could decrease travel reimbursement for field travel
 - In order to take advantage of this, we need Oblique Imagery (Eliminated from BTS Budget)
 - Must be done in Dec-Jan time frame
 - Imagery could be used by other County and City users

Non-Mandatory Services

- Damage Assessment /Disaster Recovery software, programming, and support
 - Benefits County, Municipalities
- Non-Ad Valorem Assessment Administration
 - Benefit Taxing Authorities
 - May charge to recover costs
- Homestead Fraud Investigation
 - Taxes Collected (\$1,005,632 from June 08 to May 09)
- Eliminate Homestead Renewal Card Mailing

PERSONNEL CUTS

Total Staff (FY 2010):

- 83% Classified
- 17% Exempt

Cuts (FY 2008 -2010):

- 38 % Classified
- 62% Exempt

Approximate savings
for projected cuts in
FY 2010 = **\$429,090**

	Position:	Exempt/Classified
FY08	Asst Deputy for Application Software	Exempt
	Director Database Systems	Exempt
	Asst Director Commercial Appraisal	Exempt
	Office Spec	Classified
	Accountant I	Classified
	Administrative Support Spec	Classified
	Appraiser IV	Classified
	Appraiser III	Classified
FY09	Research Assistant	Exempt
	Lead ADMINIS DB Appl Developer	Exempt
	PAO Prof Dev Appraisal Standards	Exempt
	PAO Prof Dev Appraisal Standards	Exempt
	Application Support Coordinator	Exempt
	Asst Appraisal Director	Exempt
	Auto Deed Specialist I	Classified
	Pers/Real Prop Specialist	Classified
	Pers/Real Prop Specialist	Classified
FY10	Chief Deputy	Exempt
	Director Branch Office	Exempt
	Investigator	Exempt
	Dir PAO Public Info Services	Exempt

BUDGET PROJECTIONS

- 5.53% reduction for 2009-2010 Budget
 - Closure of Starkey Lakes Office (\$49K Rent)
 - Cutting 4 Additional Exempt Positions (\$429K)
 - Eliminating Homestead Renewal Mailing (\$95K)
 - We will miss an opportunity to remind property owners that they need to remove exemptions; potential for increased incidence of improper homesteads
 - Homestead Reminder Card Combined with Sales Verification Survey (\$43K)
 - Limiting Travel Reimbursement/ Field Reviews (\$14K)
 - Reduced TRIM Notice mailing for exempt TPP (\$24K)

Thank you.