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"To Serve & Assess With Fairness"

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May 31, 2024

To: Albert Bertram, OMB Director
From: John C. Emerson, Property Appraiser
Re: FY 24-25 Budget

Attached please find a copy of the Signed Certification Sheet and Exhibit A, which is a summary of the Property Appraiser's Operating Budget by Appropriation Category for FY24-25. The operating budget shows an increase of \$459,823 and represents a 12.96% increase over current year.

Because our budget is due to the Department of Revenue (DOR) on June 1st and decisions regarding benefits and insurance are not finalized by the Board of County Commissioners, we have increased our previous figures by 10%. More funds may be requested if decisions are made that surpass what the Hernando County Property Appraiser has budgeted.

This budget will be adjusted by the DOR once the Property Appraiser's salary has been determined and retirement rates have been finalized. Per DOR, the proposed budget shows the Property Appraiser's current salary, FICA/Medicare Tax and retirement calculations.

The percentage breakdown to be used in the FY25 Quarterly Billings for Property Appraiser's Operating Budget:

BCC/BPI/Cities:	87.1876%
Transportation Trust:	4.8208%
County Health:	0.6566%
EMS MSTU:	5.4220%
Stormwater:	0.6786%
SWFWMD:	1.2344%

Attached is a copy of the FY24-25 Addressing Budget, which is 100% charged to the General Fund.

A copy of the FY24-25 GIS Planning Business Unit and GIS Environmental Services Business Unit are also included.

It is estimated at this time, that approximately \$50,000 will be turned back to the county at the end of Fiscal Year 2025 as excess funds. It is also estimated that approximately \$10,000 will be returned to the Board at the end of Fiscal Year 2025 representing fees collected for services.

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, **John Emerson**, the Property Appraiser of **Hernando** County, Florida, certify the proposed budget for the period of October 1, 2024, through September 30, 2025, 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

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY**

**HERNANDO
COUNTY**

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,559,015	3,013,497	1,392,751	3,355,789	342,292	11.36%			
OPERATING EXPENSES (Sch. II)	340,416	423,364	118,695	532,024	108,660	25.67%			
OPERATING CAPITAL OUTLAY (Sch. III)		12,000		90,000	78,000	650.00%			
NON-OPERATING (Sch. IV)		99,129		30,000	(69,129)	-69.74%			
TOTAL EXPENDITURES	\$2,899,430	\$3,547,990	\$1,511,446	\$4,007,813	\$459,823	12.96%			
NUMBER OF POSITIONS		35		35					
					COL (5) - (3)	COL (6) / (3)			

Fund 055 - Addressing Services FY25 Budget				5/28/2024		
Addressing Service Fund 055		FY25		FY24		
PERSONNEL SERVICES						
5101250	Salaries & Wages - Regular	89,796				
5102150	FICA	5,542				
5102151	Mandatory Medicare	1,296				
5102252	Reg Retirement Contributions	12,182				
5102350	Life/Health/Disability Insurance	38,376				
5102450	Workers Compensation	116				
Total Personnel Services		147,308		130,404		
OPERATING EXPENSES						
5303450	Care ATC Cost (\$1600/emp per BOCC)	3,200	3,200	3,000		
5303151	Professional Services - EDP					
	Total Professional Services-EDP		0	0		
5304050	Travel & Per Diem					
	Total Travel & Per Diem		0	0		
5304251	Postage		0	-		
5304654	Repairs & Maintenance - EDP					
	Finance Plus-Financial Software (1/3 paid by Fund 055)	4,334				
	ArcGIS Standard Concurrent Use Primary Maintenance	2,200				per ESRI cost increase 2024
	ArcGIS Standard Concurrent Use Secondary Maint	2,200				per ESRI cost increase 2024
	Microsoft Office 365 licenses each \$360 total \$720	720				
	Total Repairs & Maintenance-EDP		9,454	8,024		
5304750	Printing and Binding	264	264	264		
5304953	EDP License Fees					
	Total EDP License Fees		0	0		
5304959	Current Chgs & Obligations - Other		0	0		
5305151	Office Supplies - Maps & Charts		0	0		
5305159	Office Supplies - Other	200	200	200		
5305260	Operating Supplies - Uncap EDP			0		
	...Replacement Monitors/cables (\$300)					
5305261	Operating Supplies - Office Equipment	1,000	1,000	1,000		
	Replacement: adding machines, printer, fax, scanner					
5305262	Operating Supplies - Office Furniture (Chairs)	300	300	300		
5305453	Education					
	IAAO 600 Class Classes remote each \$550 total \$1100.	1,100				
	Total Education		1,100	900		
5305454	Dues/Membership					
	Total Dues/Membership		0	0		
Total Operating Expenses			15,518	13,688		
CAPITAL OUTLAY						
5606451	Machines & Equipment - EDP			0		
	...Replacement PC					
Total Capital Outlay			0	0		
Total Addressing Budget			162,826	162,826	144,092	
Total Budget FY25		\$162,826				
Total Budget FY24		\$144,092				
% Increase		13.00%				

Planning GIS Technician		5/28/2024		
			FY25 Budget	
PERSONNEL SERVICES				
GL Account				
5101250	Salaries & Wages - Regular		\$40,909	
5102150	FICA		\$2,525	
5102151	Mandatory Medicare		\$590	
5102252	Retirement Contributions		\$5,550	
5102350	Life/Health/Disability Insurance		\$19,188	
5102450	Workers Compensation		\$53	
5102550	Unemployment Compensation		\$0	
Total Personnel Services			\$68,815	
OPERATING EXPENSES				
5303450	Other Contractual Services (Care ATC Fee per BOCC)		\$1,600	
5303151	Professional Services - EDP			
5303153	Professional Services - GIS/Mapping			
5303165	Professional Services			
5304050	Travel & Per Diem			
5304252	Transportation - Freight			
5304651	Repairs & Maintenance - Equip			
5304654	Repairs & Maintenance - EDP		\$4,200	per ESRI cost increase 2024
	ArcGIS Pro Advanced Concurrent Use Secondary			
	Microsoft Office 365 licenses each \$360		\$360	
5304953	EDP Licensing Fees			
5304750	Printing and Binding - Business Cards		\$30	
5304959	Current Chgs & Obligations - Other			
5305159	Office Supplies		\$50	
5305255	Operating Supplies - Software			
5305260	Operating Supplies - Uncap EDP (CPU/monitors/cables)		\$1,850	
5305261	Operating Supplies - Office Equipment			
5305262	Operating Supplies - Office Furniture		\$250	
5305453	Education (IAAO Course 600)		\$550	
5305454	Membership Dues			
Total Operating Expenses			\$8,890	
CAPITAL OUTLAY				
5606451	Machines & Equipment - EDP			
5606453	Machines & Equipment - Office Equipment			
Total Capital Outlay			\$0	\$0
Emergency Contingency				
5909594				
Total Emergency Contingency			\$0	\$0
Total GISP Budget			\$77,705	\$77,705
FY25 Request		\$77,705		
FY24 Request		\$67,185		
Increase over current year		\$10,520		

Environmental Services GIS Business Unit				
5/28/2024				
FY25 Budget			FY25	
PERSONNEL SERVICES				
GL Account				
5101250	Salaries & Wages - Regular	\$40,125		
5102150	FICA	\$2,476		
5102151	Mandatory Medicare	\$579		
5102252	Retirement Contributions	\$5,443		
5102350	Life/Health/Disability Insurance	\$19,188		
5102450	Workers Compensation	\$795		
5102550	Unemployment Compensation	\$0		
Total Personnel Services			\$68,606	
OPERATING EXPENSES				
5303450	Other Contractual Services (Care ATC Fee per BOCC)	\$1,600		
5303151	Professional Services - EDP			
5303153	Professional Services - GIS/Mapping			
5303165	Professional Services			
5304050	Travel & Per Diem DOR IAAO 600 Class			
5304252	Transportation - Freight			
5304651	Repairs & Maintenance - Equip			
5304654	Repairs & Maintenance - EDP	\$2,200	per ESRI cost increase 2024	
	ArcGIS Pro Standard Concurrent Use Secondary - MS Office Pro Plus - \$315			
	Microsoft Office 365 licenses each \$360	360		
5304953	EDP Licensing Fees			
5304750	Printing and Binding	\$50		
5304959	Current Chgs & Obligations - Other	\$100		
5305159	Office Supplies	\$50		
5305255	Operating Supplies - Software			
5305260	Operating Supplies - Uncap EDP (CPU/Monitor/Cables)	\$1,850		
5305261	Operating Supplies - Office Equipment			
5305262	Operating Supplies - Office Furniture (Chair)			
5305453	Education DOR IAAO 600 Class remote	\$550		
5305454	Membership Dues			
	Field Shirts	\$100		
Total Operating Expenses			\$6,860	
CAPITAL OUTLAY				
5606451	Machines & Equipment			
5606453	Machines & Equipment - Office Equipment			
Total Capital Outlay			\$0	
Emergency Contingency				
5909594				
Total Emergency Contingency			\$0	
Total GISE Budget		\$75,466	\$75,466	
Total Budget FY25		\$75,466		
Total Budget FY24		\$69,732		
Increase over current year		\$5,734		