



# Office of Mayor-Elect Lenny Curry

Transition Task Force (Budget)

June 16, 2015

City Hall, Mayor's Conference Room, 117 West Duval Street, Jacksonville FL 32202

IN ATTENDANCE:

**Transition Team**

Sam Mousa

Mike Weinstein

Shari Shuman

Kirk Wendland

Ashton Hudson

Kevin Stork

Beth Mangold

**Council Auditor's Office**

Trista Straits

**Budget Office**

Angela Moyer

Deborah Lecount

**Department: Property Appraiser – Jim Overton, Jerry Holland**

Mr. Holland begins with a discussion of good news and challenges facing the office next year. The good news is that real estate values are on the increase instead of on the decline. That is good news because it sets the bar on the revenues going forward. One of the challenges he faces is making sure he retains employees who are efficient and who have all of the expertise. Top people can go elsewhere and make more money. He does not want to lose his top people. He admits he is coming in with a learning curve and does not have expertise the staff has today. The challenge lies in meeting needs of current employees. He has an increase in revenue of about \$200,000 in the budget to retain these employees. Other costs that have increased are software, educational and travel, equipment needs, more employees to work exemption fraud. The bottom line is when they do a better job, it increases revenue.

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He would like to put more emphasis on homestead exemption and other exemption fraud which are a direct bottom line addition to the budget. The goal is not to raise values any more than they are, but we have got to be on the front to make sure we do catch these values as they go up. The goal is to reap more than the City puts in.

Mr. Mousa asks how do they measure how we capture revenues that we have lost in the past compared to what will be increased anyway? Mr. Holland answers that some things are hard to quantify but we can measure exemption fraud. Need more audits in tangible personal property.

Mr. Overton discusses two enhancements: camera that will allow them to better capture capitalization rate and a gross rent multiplier screen in the camera system. These will help them do a better job. Mr. Mousa states that the City wants to see a quantifiable return on their investments in departments.

Mr. Overton discusses the budget process for the office. No one from the City has seen their budget before they submitted it to the State. The City's Budget Office has not had an opportunity to look at this budget in detail.

Angela Moyer explained that the she formula she used to arrive at her revenue and expense documents for the Property Appraiser was current service level minus enhancements.

The Property Appraiser's Office circulated a handout which was then discussed. Property Appraiser find themselves in a competitive market for talent and that their salaries are too low. They are seeking enhancements to increase their cap, a 3% increase in salaries to get closer to the market; a 2% merit increase or other benefit to employees; and reclassification increases. The overall budget increase is \$254,302 excluding internal services but including all requested enhancements.

There was discussion on requirement to inspect properties every 5 years.  
There was discussion on much fund balance the Property Appraiser has in the General Fund.

Mr. Mousa requested quantifiable evidence to support their budget increase.

**PROPERTY APPRAISER'S  
SUMMARY OF THE 2015-16 BUDGET BY APPROPRIATION CATEGORY**

**DUVAL  
COUNTY**

**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/15	REQUEST 2015-16	INCREASE/DECREASE		AMOUNT APPROVED 2015-16	INCREASE/DECREASE	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONAL SERVICES (Sch. 1-1A)	7,554,898	7,877,104	3,586,865	8,331,854	454,750	5.8%			
OPERATING EXPENSES (Sch. II)	1,302,566	1,851,903	708,695	1,650,040	(201,863)	-10.9%			
OPERATING CAPITAL OUTLAY (Sch. III)	0	5,213	5,214	6,628	1,415	27%			
NON-OPERATING (Sch. IV)		0		0	0	----			
<b>TOTAL EXPENDITURES</b>	<b>\$8,857,464</b>	<b>\$9,734,220</b>	<b>\$4,300,773</b>	<b>\$9,988,522</b>	<b>\$254,302</b>	<b>2.6%</b>			
<b>NUMBER OF POSITIONS</b>		120		120	0	0.0%			
					COL (5) - (3)	COL (6) / (3)			

### 2014-15 Property Appraiser Budget Comparison

COUNTY	BUDGET PER CAPITA	BUDGET PER PARCEL	AVG PERSONNEL COST	AVG SALARY
Duval	\$11.12	\$25.34	\$65,643	\$43,055
*Average of 7 Counties	\$12.56	\$24.12	\$78,436	\$56,420
**State Average	\$25.20	\$30.28	\$72,886	\$44,930
* Brevard, Broward, Hillsborough, Orange, Palm Beach, Pinellas, Seminole				
Duval	\$11.12	\$25.34	\$65,643	\$43,055
Clay	\$13.03	\$26.82	\$60,330	\$47,842
Nassau	\$23.65	\$35.08	\$64,860	\$42,743
St. Johns	\$13.39	\$41.09	\$81,509	\$55,937
Data Source: 2015 Budget Information				
Duval PAO 2015 Salary Survey	2015 Commercial Appraiser		2015 Residential Appraiser	
Clay	\$51,800		\$34,640	
Nassau	\$46,500		\$46,500	
St. Johns	\$70,721		\$57,616	
Duval (2014)	\$50,041		\$39,837	

***DUVAL COUNTY  
TAX ROLL VALUES FROM  
2014 FINAL TO 2015 CURRENT VALUES***

TAXING AUTHORITY	2014 FINAL ROLL TAXABLE VALUE	2015	PERCENT INC/DEC
		6/13/15 PRELIM EST TAXABLE VALUE	
General Gov't Exc. Beach & Baldwin	45,270,813,809	47,393,981,727	4.69
General Gov't Beaches	4,616,350,718	4,974,478,431	7.76
General Gov't Baldwin	41,945,582	44,395,795	5.84
Total General Government	49,929,110,109	52,412,855,953	4.97
School Board	55,030,932,179	57,387,709,464	4.28
St John's River Water Mgt Dist	50,146,349,987	52,625,714,161	4.94
Florida Inland Navigation Dist	50,146,349,987	52,625,714,161	4.94
Jacksonville Beach	2,667,181,276	2,898,936,942	8.69
Atlantic Beach	1,278,868,300	1,373,127,657	7.37
Neptune Beach	671,592,159	703,295,073	4.72
Town of Baldwin	41,981,507	44,403,444	5.77