

FY 2023-24 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

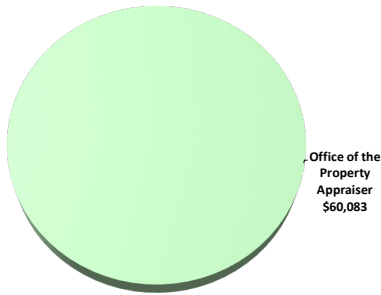
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state law. Additional responsibilities include the maintenance of all associated property records, the administration of all exemptions, and the annual notification to all property owners in Miami-Dade County of the assessed value of their properties.

The Office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, Miami-Dade County, municipalities and other taxing jurisdictions to set millage rates and derive budgeted revenue levels.

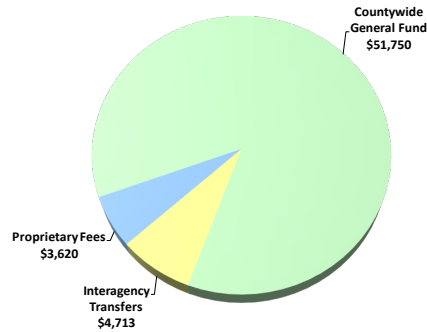
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and DOR rules and regulations. The budget for the Property Appraiser is subject to provisions outlined in Section 195.087 of the Florida Statutes, which include review and approval by the DOR.

FY 2023-24 Proposed Operating Budget

Expenditures by Activity (dollars in thousands)



Revenues by Source (dollars in thousands)



FY 2023-24 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

PROPERTY APPRAISER OF MIAMI-DADE COUNTY*

Prepares the annual assessment roll pursuant to Florida Law and Florida Department of Revenue (DOR) guidelines; maintains all associated property records, administers all exemptions and generates the annual notification of proposed taxes to all property owners in Miami-Dade County; acts as liaison with taxing authorities, municipalities and DOR

FY 22-23
410

FY 23-24
412

The FY 2023-24 total number of full-time equivalent positions is 412
* Table of Organization is subject to mid-year reorganization

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ADDITIONAL INFORMATION

- **The FY 2023-24 Proposed Budget includes the addition of one PA Finance and Accounting Manager (\$138,000) and one PA HRIS Specialist (\$121,000) to assume additional functions and responsibilities that are shifting to the Office as a result of the Amendment 10 adoption**
- **The FY 2023-24 Proposed Budget includes funding for the establishment of a mail processing facility to include lease and maintenance of capital equipment, personnel and start-up costs (\$2.0 million)**
- In FY 2023-24, the Office of Management and Budget will continue its analysis of the impact of the 2018 state-wide vote in support of Amendment 10 of the Florida State Constitution which requires the establishment and transition of the constitutional offices of the Sheriff, the Supervisor of Elections and the Tax Collector; the analysis reviews related impacts to the offices of the Property Appraiser and the Clerk of Courts
- Pursuant to state statutes, the Tax Collector's Office will continue to charge a fee for all special and non-ad valorem assessment revenues collected on the tax bill and noticed on the Notice of Proposed Property Taxes (commonly referred to as the TRIM Notice); the collection fee is one percent of actual collection and covers notification and collection expenses incurred by the Tax Collector and the Property Appraiser; in addition, a number of jurisdictions and/or special districts are charged an administrative collection fee; administrative collection fees are applied at the request of jurisdictions and/or special districts and agreed upon by the Tax Collector and the Property Appraiser
- Pursuant to state statutes, the Property Appraiser's Office will bill the Children's Trust, the Florida Inland Navigation District and the South Florida Water Management District for services rendered
- In FY 2023-24, the Office will continue its Citizen Education and Public Outreach Program to educate the residents of Miami-Dade County regarding important property tax issues and exemption opportunities
- The budgetary treatment of certain expenditures such as payouts associated with employee separation and employee attrition differ between the County's budget documents and those submitted by the Office of the Property Appraiser to the Florida Department of Revenue (DOR); total expenditures are appropriated in the County budget ordinances in the budget of the Property Appraiser and various reserves
- We appreciate Property Appraiser Pedro Garcia's efforts and his staff's support in the development of the FY 2023-24 Proposed Budget

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2023-24 Proposed Budget and Multi-Year Capital Plan includes the continued replacement of the CAMA system, the core technology used by the Office of the Property Appraiser in developing the annual property tax roll; this multi-year project will enable the Office to continue to meet current and future operational needs as required by state law; it is expected that the Office will realize operational savings due to the reduction of outside contractual support required to maintain the current antiquated system (total program cost \$6.412 million; \$2.1 million in FY 2023-24; capital program #2000000955)
- The Department's FY 2023-24 Proposed Budget and Multi-Year Capital Plan includes the purchase of five vehicles (\$130,000) for the replacement of its aging fleet funded with lease purchase financing; the fleet replacement plan will provide operational savings to the Department in the long-term as it will reduce maintenance costs, fuel consumption and overtime as a result of addressing equipment failure; the County's fleet replacement plan is included under Non-Departmental capital program #2000000511

FY 2023-24 Proposed Budget and Multi-Year Capital Plan

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Projection FY 22-23	Proposed FY 23-24
Advertising	2	2	3	3	3
Fuel	14	22	28	23	28
Overtime	281	306	150	576	250
Rent	0	0	0	0	0
Security Services	1	1	1	1	1
Temporary Services	38	0	40	0	40
Travel and Registration	1	6	12	6	13
Utilities	124	111	112	91	112

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Proposed FY 23-24	(dollars in thousands)	Total Funding Budget FY 22-23	Total Funding Proposed FY 23-24	Total Positions Budget FY 22-23	Total Positions Proposed FY 23-24
Revenue Summary					Strategic Area: General Government				
General Fund Countywide	43,960	44,085	48,291	51,750	Office of the Property	56,189	60,083	410	412
Carryover	5,587	5,697	1,104	0	Appraiser				
Internal Service Charges	3,871	0	0	0	Total Operating Expenditures	56,189	60,083	410	412
Miscellaneous Revenues	20	21	16	20					
Reimbursements from Taxing Jurisdictions	3,888	4,070	2,780	3,600					
IT Funding Model	0	3,702	3,998	4,713					
Total Revenues	57,326	57,575	56,189	60,083					
Operating Expenditures Summary									
Salary	30,412	31,106	33,924	35,697					
Fringe Benefits	11,996	12,224	13,650	14,636					
Court Costs	58	43	42	42					
Contractual Services	2,865	3,312	2,738	2,656					
Other Operating	1,318	690	1,259	1,773					
Charges for County Services	1,974	1,889	2,758	2,879					
Capital	3,006	21	1,818	2,400					
Total Operating Expenditures	51,629	49,285	56,189	60,083					
Non-Operating Expenditures Summary									
Transfers	0	0	0	0					
Distribution of Funds In Trust	0	0	0	0					
Debt Service	0	0	0	0					
Depreciation, Amortizations and Depletion	0	0	0	0					
Reserve	0	0	0	0					
Total Non-Operating Expenditures	0	0	0	0					

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FUTURE	TOTAL
Revenue									
Future Financing	897	1,600	468	54	12	0	0	0	3,031
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	2,881	0	0	0	0	0	0	0	2,881
Total:	4,278	1,600	468	54	12	0	0	0	6,412
Expenditures									
Strategic Area: GG									
Computer and Systems Automation	3,778	2,100	468	54	12	0	0	0	6,412
Total:	3,778	2,100	468	54	12	0	0	0	6,412

FUNDED CAPITAL PROGRAMS

(dollars in thousands)

COMPUTER AIDED MASS APPRAISAL SYSTEM (CAMA) - REPLACEMENT

PROGRAM #: 200000955

DESCRIPTION: Replace the Computer-Aided Mass Appraisal (CAMA) system, the core technology used by the Office of the Property Appraiser in developing the annual property tax roll, to meet current and future operational needs as required by state law

LOCATION: 111 NW 1 St
City of Miami

District Located: 5
District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	FUTURE	TOTAL
Future Financing	897	1,600	468	54	12	0	0	0	3,031
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	2,881	0	0	0	0	0	0	0	2,881
TOTAL REVENUES:	4,278	1,600	468	54	12	0	0	0	6,412
EXPENDITURE SCHEDULE:	PRIOR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	FUTURE	TOTAL
Technology Hardware/Software	3,778	2,100	468	54	12	0	0	0	6,412
TOTAL EXPENDITURES:	3,778	2,100	468	54	12	0	0	0	6,412