

FY 2024-25 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.

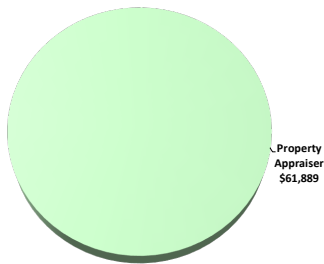
The Office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, Miami-Dade County, municipalities and other taxing jurisdictions to set millage rates and derive budgeted revenue 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 2024-25 Proposed Operating Budget

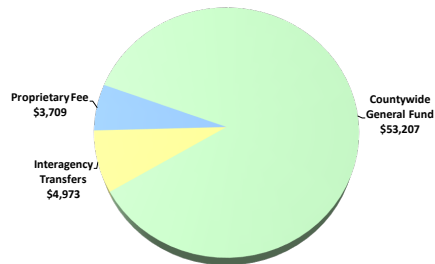
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



FY 2024-25 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

PROPERTY APPRAISER

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 23-24
412

FY 24-25
417

The FY 2024-25 total number of full-time equivalent positions is 417

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ADDITIONAL INFORMATION

- The FY 2024-25 Proposed Budget includes the addition of one PA Special Projects Manager (\$157,000), one PA IT Analyst I (\$130,000), one PA Senior Web Publisher (\$130,000), one PA Accountant (\$106,000), and one PA Administrative Assistant (\$79,000) to assume additional functions and responsibilities that are shifting to the Office as a result of the Amendment 10 implementation
- In FY 2024-25, the Property Appraiser will become a constitutional office effective January 7, 2025; as such, the County will be transitioning the office, which will be a newly established governmental entity known as the Miami-Dade County Property Appraiser
- In FY 2024-25, the County will propose to enter into an interlocal agreement with the Property Appraiser to ensure the effective transfer of resources and support services; this agreement will enable the Property Appraiser's Office to assume its statutory duties on January 7, 2025, and will provide administrative, financial (from the Clerk of the Court and Comptroller's Office), and other support services through a transition period, ensuring uninterrupted service to the community
- Pursuant to state statutes, the Property Appraiser will bill Miami-Dade County, the Children's Trust, the Florida Inland Navigation District, and the South Florida Water Management District for services rendered
- In FY 2024-25, the Property Appraiser 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 Property Appraiser to the Florida Department of Revenue (DOR); total expenditures are appropriated in the County budget ordinances in the budget of the Office of the Property Appraiser and various reserves
- The budgetary treatment of certain expenditures such as the service charges to the Property Appraiser by the Internal Services Department (ISD) for maintenance of facilities (\$88,500) and by the Information Technology Department (ITD) for information technology services provided through ITD's memorandum of understanding with the Property Appraiser (\$1.369 million) are budgeted as a non-departmental expenditure in the General Fund (G1001); additionally, the rent revenues budgeted to ISD for office space occupied by the Property Appraiser and the information technology and communication funding model revenues budgeted for countywide information infrastructure and networks, and 311 Contact Center utilized by the Property Appraiser will continue to be funded by the general fund directly to the respective County department; finally, the expenditures for fleet vehicle service charges to the Property Appraiser by ISD (\$183,500) are budgeted as a non-departmental expenditure in the General Fund, and the debt service payments for assets under the custodianship of the Property Appraiser such as fleet vehicle purchases (\$8,000) and in debt service payments for the CAMA project (\$60,000) will be budgeted in the General Government Improvement Fund (CO003); total expenditures are appropriated in the County budget ordinances in the budget of the Office of the Property Appraiser, the General Fund, GGIF, and various reserves
- We appreciate Property Appraiser Pedro J. Garcia's efforts and his staff's support in the development of the FY 2024-25 Proposed Budget

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2024-25 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 million in FY 2024-25; capital program #2000000955)

FY 2024-25 Proposed Budget and Multi-Year Capital Plan

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25
Revenue Summary				
General Fund Countywide	44,085	37,364	51,750	53,207
Carryover	5,697	0	0	0
Miscellaneous Revenues	21	56	20	22
Reimbursements from Taxing Jurisdictions	4,070	4,478	3,600	3,687
IT Funding Model	3,702	3,929	4,713	4,973
Total Revenues	57,575	45,827	60,083	61,889
Operating Expenditures Summary				
Salary	31,106	32,907	35,697	38,164
Fringe Benefits	12,224	13,029	14,636	16,590
Court Costs	43	26	42	58
Contractual Services	3,312	3,038	2,656	3,563
Other Operating	690	1,266	1,773	2,105
Charges for County Services	1,889	2,362	2,879	1,177
Capital	21	1,493	2,400	232
Total Operating Expenditures	49,285	54,121	60,083	61,889
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

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 23-24	Proposed FY 24-25	Budget FY 23-24	Proposed FY 24-25
Strategic Area: General Government				
Property Appraiser	60,083	0	412	0
Strategic Area: Constitutional Office				
Property Appraiser	0	61,889	0	417
Total Operating Expenditures	60,083	61,889	412	417

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE	TOTAL
Revenue									
Capital Asset Series 2023A	897	0	0	0	0	0	0	0	897
Bonds									
Future Financing	0	2,134	0	0	0	0	0	0	2,134
IT Funding Model	0	500	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	2,881	0	0	0	0	0	0	0	2,881
Total:	3,778	2,634	0	0	0	0	0	0	6,412
Expenditures									
Strategic Area: CO									
Computer and Systems Automation	3,778	2,000	622	12	0	0	0	0	6,412
Total:	3,778	2,000	622	12	0	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 Miami-Dade 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	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
Capital Asset Series 2023A Bonds	897	0	0	0	0	0	0	0	897
Future Financing	0	2,134	0	0	0	0	0	0	2,134
IT Funding Model	0	500	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	2,881	0	0	0	0	0	0	0	2,881
TOTAL REVENUES:	3,778	2,634	0	0	0	0	0	0	6,412
EXPENDITURE SCHEDULE:	PRIOR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
Technology Hardware/Software	3,778	2,000	622	12	0	0	0	0	6,412
TOTAL EXPENDITURES:	3,778	2,000	622	12	0	0	0	0	6,412