

FY 2021 - 22 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

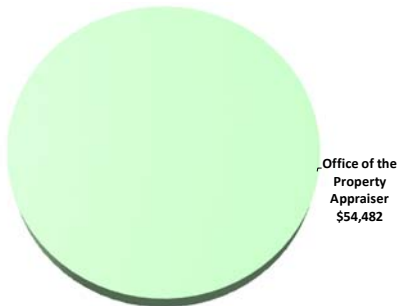
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state 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.

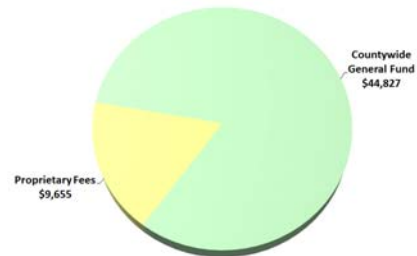
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 DOR.

FY 2021-22 Proposed Operating Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



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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 20-21
410

FY 21-22
410

The FY 2021-22 total number of full-time equivalent position is 410 FTEs.

* Table of Organization is subject to mid-year reorganization

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ADDITIONAL INFORMATION

- 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 fee charges 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 2021-22, 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 from 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
- The Office budget has been restructured to streamline and better align with the State of Florida budget reporting requirements
- We appreciate Property Appraiser Pedro Garcia's efforts and his staff's support in the development of the FY 2021-22 Proposed Budget

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2021-22 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 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; the total project cost is \$6.080 million

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SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Projection FY 20-21	Proposed FY 21-22
Advertising	3	4	5	5	5
Fuel	17	12	18	18	21
Overtime	215	224	150	150	150
Rent	0	0	11	11	0
Security Services	1	1	2	2	1
Temporary Services	0	204	0	0	0
Travel and Registration	6	1	12	12	12
Utilities	110	126	112	112	112

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Proposed FY 21-22
Revenue Summary				
General Fund Countywide	40,743	42,044	43,960	44,827
Carryover	1,818	4,400	4,000	2,750
Interest Income	2	0	0	0
Internal Service Charges	3,041	3,735	3,893	4,109
Miscellaneous Revenues	42	24	24	16
Reimbursements from Taxing Jurisdictions	3,582	3,757	2,780	2,780
Total Revenues	49,228	53,960	54,657	54,482

Operating Expenditures Summary				
(dollars in thousands)	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Proposed FY 21-22
Salary	28,288	30,078	30,978	31,629
Fringe Benefits	10,998	11,557	12,164	12,583
Court Costs	21	12	30	37
Contractual Services	1,611	2,981	7,165	2,699
Other Operating	1,436	1,520	1,673	1,702
Charges for County Services	1,942	2,090	2,409	2,669
Capital	532	135	238	3,163
Total Operating Expenditures	44,828	48,373	54,657	54,482

Non-Operating Expenditures Summary				
(dollars in thousands)	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Proposed FY 21-22
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	
	Budget FY 20-21	Proposed FY 21-22	Budget FY 20-21	Proposed FY 21-22
Expenditure By Program				
Strategic Area: General Government				
Office of the Property Appraiser	54,657	54,482	410	410
Total Operating Expenditures	54,657	54,482	410	410

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FUTURE	TOTAL
Revenue									
IT Funding Model	0	500	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	5,580	0	0	0	0	0	0	0	5,580
Total:	5,580	500	0	0	0	0	0	0	6,080
Expenditures									
Strategic Area: GG									
Computer and Systems Automation	2,830	3,250	0	0	0	0	0	0	6,080
Total:	2,830	3,250	0	0	0	0	0	0	6,080

FUNDED CAPITAL PROJECTS

(dollars in thousands)

COMPUTER AIDED MASS APPRAISAL SYSTEM (CAMA) - REPLACEMENT

PROJECT #: 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	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	FUTURE	TOTAL
IT Funding Model	0	500	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	5,580	0	0	0	0	0	0	0	5,580
TOTAL REVENUES:	5,580	500	0	0	0	0	0	0	6,080
EXPENDITURE SCHEDULE:	PRIOR	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	FUTURE	TOTAL
Technology Hardware/Software	2,830	3,250	0	0	0	0	0	0	6,080
TOTAL EXPENDITURES:	2,830	3,250	0	0	0	0	0	0	6,080