

Memorandum



Date: October 23, 2024

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

Agenda Item No. 2(B)(1)
November 20, 2024

From: Daniella Levine Cava
Mayor

A handwritten signature in blue ink that reads "Daniella Levine Cava".

Subject: Report Regarding Transition to Constitutional Offices – A Combined Response to Directives 221383, 221086, 221017, 221018, and 221381

Executive Summary

This report is an update to the March 22, 2024, combined response to Board of County Commissioners (Board) legislation, which aims to ensure new and reestablished constitutional offices in Miami-Dade County (County), made necessary by the passage of Amendment 10 to the Florida Constitution during the 2018 General Election, are ready to operate fully by the effective date of January 7, 2025. The resolutions passed by the Board during its Special Meeting held on May 5, 2022, and carried forward on June 6, 2022, are Resolutions R-558-22, R-463-22, R-464-22, R-465-22, all sponsored by former Commissioner Jose “Pepe” Diaz and Commissioner Raquel A. Regalado, and Resolution R-559-22 sponsored by Commissioner Regalado.

This report provides a detailed update on several critical initiatives, highlighting significant progress in meeting legislative inventory requirements and outlining the extensive efforts made to reinstate the Office of the Sheriff. Additionally, it covers the administration’s ongoing activities, including the development of draft transition agreements with the incoming elected officials for the offices of the Property Appraiser, Supervisor of Elections, Tax Collector, Sheriff, and Clerk of the Court and Comptroller.

Included within this report are updates from February, April, and June 2024 regarding inventory and Sheriff-related matters, as well as the Sheriff’s inventory report published on the County website on July 19, 2024. The publication of this report ensured the County’s compliance with F.S. 125.01015, which mandates the completion and public disclosure of an inventory and audit of assets and associated liabilities to be transferred to the incoming Office of the Sheriff, with results published 60 days prior to the adoption of the fiscal year 2024-25 budget. Furthermore, it includes updates from April 2024 and July 2024 regarding the progress of transition agreements to be offered to the constitutional officers.

As we continue the transition to the new Constitutional Offices, it is important to acknowledge the substantial initial fiscal impact of over \$30 million expected in FY 2024-25. This impact largely stems from changes in the flow of County funds associated with the Office of the Tax Collector. Additionally, rebranding efforts for offices, like the Office of the Sheriff, will commence once these offices are operational, in compliance with State law (F.S. 30.46). This will ensure that the Office of the Sheriff adheres to the mandated color scheme for uniforms, vehicles, and facilities, as well as the standardized badges required by law.

It is likely that further fiscal implications will arise in the coming years as the transition continues. Therefore, fostering strong relationships with these offices is essential to mitigating any negative fiscal impact on our taxpayers. By working collaboratively with the new Constitutional Offices, we can ensure a smooth transition that minimizes financial strain on the County and its residents.

Background

Beginning on May 5, 2022, and carried forward until June 6, 2022, the Board held a Special Meeting to set County policy and to consider implementation planning to address the impact of Amendment 10 to the Florida Constitution approved during the 2018 General Election in Florida on the operations of the County Tax Collector, the Supervisor of Elections, the Property Appraiser, County Police, and the Clerk of the Court and Comptroller (Clerk). Amendment 10 requires the creation of the Constitutional Offices of the Tax Collector, the Supervisor of Elections and the Property Appraiser, and the re-establishment of the Office of the Sheriff in the County. With respect to the Clerk, Amendment 10 removes the County's ability to transfer by Charter any statutory duties of the Clerk to the County.

Report

Status of Requested Inventory

The Board has requested a comprehensive inventory encompassing all real property, assets, equipment, contracts, grants, licenses, and personnel associated with the Elections Department, Finance Department, Office of the Tax Collector (formerly a division within the Finance Department), and Office of the Property Appraiser. This inventory is to include details such as acquisition dates, remaining useful life, current fair market value, remaining contract terms, and any limitations on transferring items to successor departments. Additionally, it requires comprehensive information on employees' position titles, hire dates, current salaries, and the total value of benefits.

This report includes inventory updates as of February, April, and June 2024 for the Elections Department, Finance Department, Office of the Tax Collector, and Office of the Property Appraiser, as well as, the July 2024 inventory report for the Miami-Dade Police Department (MDPD), with the following attachments providing the required details:

- Attachment A includes a summary and the detailed inventory for the Elections Department.
- Attachment B includes a summary and the detailed inventory for the Finance Department (with respect to the statutory duties of the Clerk).
- Attachment C includes a summary and the detailed inventory for the Office of the Tax Collector.
- Attachment D includes a summary and the detailed inventory for the Office of the Property Appraiser.
- An individual report includes a summary and the detailed inventory for the MDPD.

This information has been retrieved from a variety of sources, including the following:

- INFORMS contains information regarding capital and non-capital assets, employees, personnel vacancies, and active contracts.
- The Internal Services Department (ISD) provided relevant real estate and office space information.
- The Finance Department provided initial information regarding capital and non-capital assets of the Finance Department and Office of the Tax Collector. Subsequent updates were provided by the respective departments.
- The Elections Department provided supplemental information regarding non-capital asset inventory in the Elections warehouse.

The table below outlines the types of information included in the inventory, subject to change as departments and staff continue to analyze the data necessary to ensure a seamless transfer of functions, materials, and personnel.

Inventory Category	Information	
Personnel and Vacancies	<ul style="list-style-type: none"> • Employee Name and ID • Department • Division • Date of Hire • Protected Status • Position Title • Position Number 	<ul style="list-style-type: none"> • Full Time/Part Time Status • Adjusted Annual Salary (or minimum / maximum of salary range for vacant positions) • Dollar Value of Employer Provided Benefits • Position Budgeted • Estimated Percentage of Time Employee is Involved in Constitutional Functions
Real Property	<ul style="list-style-type: none"> • Department Occupant • Facility Name • Address • Estimated Square Feet 	<ul style="list-style-type: none"> • Asset Owner (ISD or Dept.) • Estimated Percentage of Square Feet Used for Constitutional Functions • Restrictions on Transfer to Successor
Equipment/Assets	<ul style="list-style-type: none"> • Department • Asset ID Number • Asset Description • Tag Number • Serial ID Number • Date of Acquisition • Asset Status 	<ul style="list-style-type: none"> • Asset Type • Total Purchase Cost • Net Book Value • Estimated Remaining Life • Estimated Percentage of Time Asset is Used for Constitutional Functions • Restrictions on Transfer to Successor

Inventory Category	Information	
Active Contracts	<ul style="list-style-type: none"> • Department • Contract ID Number • Contract Status • Contract Description • Start Date • Expiration Date • Total Contract Value 	<ul style="list-style-type: none"> • Total Amount of Contract for Department Allocation • Remaining Allocation for Department • Released Amount • Estimated Percentage of Contract Used for Constitutional Functions • Restrictions on Transfer to Successor
Grants	<ul style="list-style-type: none"> • Department • Funding Type • Granting Organization • Grant Title • Amount Awarded • Grant Status 	<ul style="list-style-type: none"> • Grant Start Date • Grant End Date • Description for use of Funds • Estimated Percentage of Grant Used for Constitutional Functions • Restrictions on Transfer to Successor
Licenses	<ul style="list-style-type: none"> • Department • Department Work Unit • License Identifier(s) • Issuer of License 	<ul style="list-style-type: none"> • Date Issued • Date of Expiration • Restrictions on Transfer to Successor • License Description

Regarding County assets, the Board’s request for information on useful remaining life and fair market value—currently not stored in INFORMS—needs to be addressed. INFORMS provides data on the number of years until an asset is fully depreciated and its current Net Book Value, which reflects the asset’s value in the County’s accounting system, depreciating until it reaches zero. Per state law and County procedures, only capital assets exceeding \$5,000 in purchase price are mandated to be recorded in the Countywide asset inventory. Reporting of non-capital assets by County departments is voluntary and has been included where available. It is important to note that information concerning the current market value and useful life of County real property is not currently tracked by ISD.

Per R-558-22, the Board’s position is to transfer relevant assets currently used by the MDPD for service provision (e.g., vehicles, weapons, speed trailers) to the Office of the Sheriff. ISD Asset Management, in collaboration with the Office of Management and Budget (OMB), is actively developing a plan regarding the transfer of asset ownership. However, the comprehensive transfer process, including tag and title

transfers, cannot commence until the Office of the Sheriff becomes operational on January 7, 2025. This process is expected to be phased in, supported by a 45-month transition period to facilitate implementation.

Reestablishment of the Office of the Sheriff

Significant progress has been made in our efforts to reestablish the Office of the Sheriff and facilitate a seamless transition. As it relates to MDPD grant awards, OMB has collaborated with MDPD and the County Attorney's Office to develop sub-awardee agreements. These agreements will ensure that grants will be managed seamlessly, with the County assigning a staff member to oversee them and the Sheriff's Office serving as the subgrantee. Once a grant expires, the Office of the Sheriff will independently establish and manage subsequent grants. Together, we have established robust procedures to maintain uninterrupted operational continuity during the transition ensuring the Office of the Sheriff does not lose out on the respective grant proceeds.

Workshops with the Human Resources Department and MDPD have been conducted to identify and incorporate the needs of the Office of the Sheriff into the developing service level agreements. Similar workshops are being planned with other key departments, such as ISD, Strategic Procurement, the Information Technology Department, and OMB, to ensure that all services required for the Office of the Sheriff's operations are covered, thereby avoiding any operational disruptions.

Status of Transition Agreements

Clerk of the Court and Comptroller

Given that the Clerk of the Court and Comptroller is currently the only Constitutional Officer in Miami-Dade County, our team has worked diligently with the Clerk's leadership to ensure a seamless transition by January 7, 2025. The submission of the Clerk's proposed budget has facilitated productive negotiations, resulting in the establishment of key principles forming a solid foundation for the upcoming organizational changes. These key principles include:

- To fulfill the Clerk's statutory duty as the Custodian of County Funds, the Clerk will participate in the governance of the County's system of record, INFORMS, ensuring appropriate oversight of the financial module.
- To meet the Clerk's expanded responsibilities as the County Auditor - Additional staff was budgeted to handle the increased workload related to financial auditing activities.
- Non-statutory duties currently within the Finance Department, including Credit and Collections, administration of County purchasing cards, and FEMA-related reporting, will remain within the County's organizational structure.

All Constitutional Offices

The Board has mandated the administration to draft transfer and transition agreements, in consultation with the County Attorney's Office, to facilitate the transfer of real property, budgets, assets, equipment, contracts, grants, and licenses from County departments to their respective constitutional offices. These agreements will also include provisions for the transfer of positions and job classifications.

The draft agreements, which are currently under development, are designed to ensure full compliance with state law and enable the Constitutional Officers to effectively carry out their statutory duties starting January 7, 2025. These agreements include a transition period that ensures uninterrupted service to the community post-transition. For the incoming Office of the Sheriff, this transition period will extend through September 30, 2028, as required by state legislation adopted in 2023. The services covered during this

period include administrative, financial, and other support functions necessary for the operation of the constitutional offices.

To ensure there is no disruption of services to both the community and staff within the legal framework, County staff have taken the following actions:

- Engaged in ongoing discussions with the leadership of each constitutional office.
- Created a Non-Departmental General Fund reporting capabilities earmarked for services to the constitutional offices to maintain operational overhead allocations at current levels.
- Established Federal Employer Identification Numbers (FEINs) and bank accounts for each office.
- Developed grant-related policies to ensure the proper usage of grant-related assets.
- Collaborated with the Commission on Ethics regarding the future reporting function associated with Financial Disclosures and Outside Employment.
- Coordinated with benefit providers to ensure proper HR benefits administration, including technical integration for medical, dental, deferred compensation, and other benefits.
- Developed policies regarding fleet-related financing programs, with a specific provision that the County will not transfer non-free and clear vehicles until fully paid off.

Pursuant to Ordinance No. 14-65, this report will be placed on the next available Board agenda. Should you require additional information, please contact David Clodfelter, Director, Office of Management and Budget at 305-375-5143.

[Attachments referenced in this memorandum are available through this link \(February 2024 Inventory\).](#)

[Attachments referenced in this memorandum are available through this link \(April 2024 Inventory\).](#)

[Attachments referenced in this memorandum are available through this link \(June 2024 Inventory\).](#)

[Attachments referenced in this memorandum are available through this link \(MDPD Inventory\).](#)

C: Honorable Juan Fernandez-Barquin, Clerk of the Court and Comptroller
Honorable Pedro J. Garcia, Property Appraiser
Geri Bonzon-Keenan, County Attorney
Gerald K. Sanchez, First Assistant County Attorney
Jess M. McCarty, Executive Assistant County Attorney
Office of the Mayor Senior Staff
David Clodfelter, Director, Office of Management and Budget
Ryan Lafarga, OMB Senior Advisor, Office of Management and Budget
Stephanie V. Daniels, Director, Miami-Dade Police Department
Barbara Gomez, Director, Finance Department
Christina White, Director, Elections Department
Peter Cam, Director, Tax Collector Department
Theresa Therilus, Interim Director, Office of Policy and Budgetary Affairs
Yinka Majekodunmi, Commission Auditor
Basia Pruna, Director, Clerk of the Board
Eugene Love, Agenda Coordinator