

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

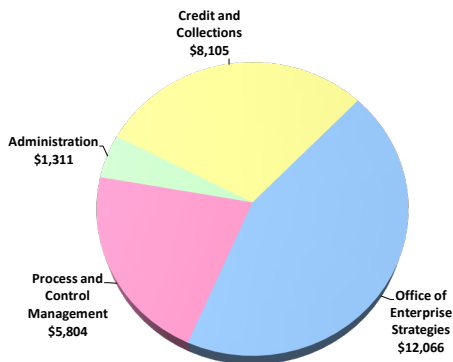
Internal Compliance

The Internal Compliance Department (ICD) was created to ensure adherence with County policies and procedures. As part of the General Government strategic area, ICD examines the operations of County government to ensure efficient operation, detect and mitigate risks for the proper collection and use of public funds and establish best practices. ICD is also responsible for the oversight, implementation, management, and optimization of the County's Enterprise Resource Planning Application (ERP) system.

FY 2024-25 Proposed Operating Budget

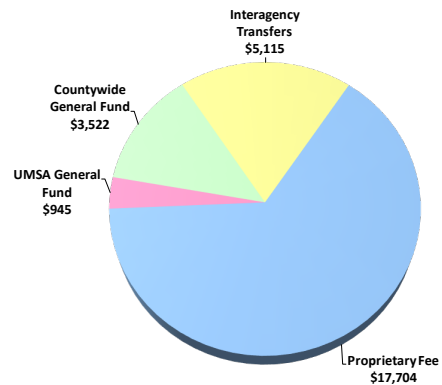
Expenditures by Activity

(dollars in thousands)



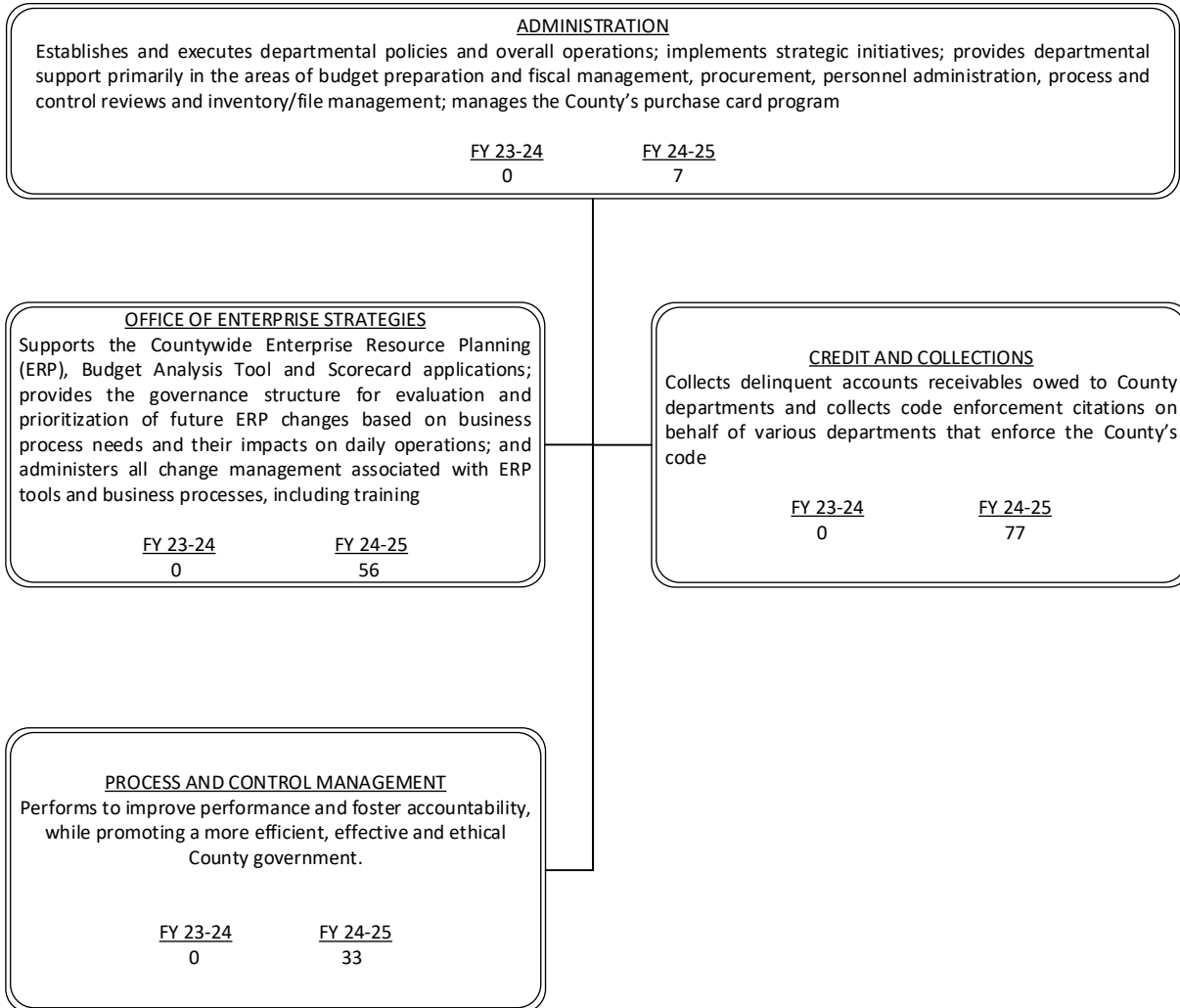
Revenues by Source

(dollars in thousands)



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

TABLE OF ORGANIZATION



The FY 2024-25 total number of full-time equivalent positions is 182

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DIVISION: ADMINISTRATION

Establishes and executes departmental policies and overall operations; implements strategic initiatives. Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, process and control reviews, processing and inventory/file management; manages the County's purchase card program.

DIVISION COMMENTS

- The FY 2024-25 Proposed Budget includes the transfer of one Senior Advisor to the Chief Administrative Officer from the Human Resources Department to the Administration Division (\$423,000)
- The FY 2024-25 Proposed Budget includes the transfer of one OMB Senior Advisor from the Office of Management and Budget to the Administration Division (\$300,000)
- The FY 2024-25 Proposed Budget includes the transfer of three positions from Audit and Management Services to the Administration Division (\$350,000)
- The FY 2024-25 Proposed Budget includes the transfer of two positions from the Finance Department to the Administration Division to manage the Purchasing Card responsibilities (\$238,000)

DIVISION: CREDIT AND COLLECTIONS

The Finance Credit and Collections Division is primarily responsible for overseeing countywide debt collections and countywide administration of code enforcement citations on behalf of all Code Enforcement departments and municipalities in accordance with Chapter 8CC of the Code of Miami-Dade County and Implementing Order 2-5.

- Collects delinquent accounts receivable owed to County departments.
- Collects code enforcement citations owed on behalf of various departments that enforce the County's code.

Strategic Plan Objectives

- GG4-1: Provide sound financial and risk management

Departmental Objectives	Performance Measures	Measure Type	Good Direction	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
				Actual	Actual	Budget	Projection	Target
Maximize revenues through intensive collection activity	Debt portfolio fees collected (in thousands)	OC	↑	\$6,841	\$7,617	\$7,791	\$7,791	\$7,791
	Total revenue collected on all delinquent debts, inclusive of fees (in thousands)	OC	↑	\$22,571	\$23,771	\$24,345	\$24,345	\$24,345
	Average number of accounts worked per day per collector*	EF	↑	51	45	45	45	45
	Code Enforcement citations administered annually	OP	↑	N/A	24,500	24,500	24,500	24,500

*The FY 2021-22 Actuals were impacted by COVID-19 due to social distancing mandates while keeping the office operational; a higher number of accounts were worked per collector

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DIVISION COMMENTS

- The FY 2024-25 Proposed Budget includes the transfer of 77 positions from the Finance Department to the Credit and Collections Division (\$7.8 million)

DIVISION: OFFICE OF ENTERPRISE STRATEGIES

The Office of Enterprise Strategies supports the countywide Enterprise Resource Planning (ERP) application and system of record, also known as INtegrated Financial Resources Management System (INFORMS), responsible for strategic sourcing, accounts payable and receivable, internal billing and project costing functions.

DIVISION COMMENTS

- The FY 2024-25 Proposed Budget includes the transfer of 33 positions from the Office of Management and Budget's Strategic Business Management Division to the Office of Enterprise Strategies (\$5.94 million)
- The FY 2024-25 Proposed Budget includes the addition of 23 positions in the Office of Enterprise Strategies to bolster support for the new constitutional offices with the countywide Enterprise Resource Planning (ERP) (\$5.589 million)**

DIVISION: PROCESS AND CONTROL MANAGEMENT

Performs reviews to improve performance and foster accountability, while promoting a more efficient, effective and ethical County government.

Strategic Plan Objectives

- GG4-1: Provide sound financial and risk management

Departmental Objectives	Performance Measures	Measure Type	Good Direction	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
				Actual	Actual	Budget	Projection	Target
Conduct reviews aimed at operational efficiencies and effectiveness	Amount collected from assessments (in thousands)*	OC	↑	\$230	\$1,151	\$1,500	\$1,500	\$1,500
	Internal reports issued	OP	↔	54	50	50	50	50
	Amount assessed from reviews (in thousands)*	OC	↑	\$2,670	\$1,809	\$3,000	\$3,000	\$3,000
	Percentage of internal reports issued within 90 days of fieldwork completion	EF	↑	80%	82%	50%	50%	50%
	Percentage of planned follow-up reviews completed**	OP	↔	36%	35%	50%	50%	50%

* Assessments and collections vary annually based on the review results and number of revenue reviews performed

** In FY 2021-22, higher risk reviews were prioritized, resulting in a decrease in follow up reviews

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DIVISION COMMENTS

- The FY 2024-25 Proposed Budget includes the transfer of 42 positions from the Audit and Management Services to the Process and Control Management Division (\$6.2 million)
- The FY 2024-25 Proposed Budget includes the reduction of nine audit positions (\$945,000)

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2024-25 Proposed Budget and Multi-Year Capital Plan includes updates to support County initiatives impacting optimization plans for Human Resources and Payroll, strategic sourcing for procurement, and other critical functions to ensure continuity of County operations; the capital program also incorporates funding to integrate WASD's and Aviation's financials into INFORMS, along with other optimizations; the capital program will be funded with Future Financing (\$51.702 million), Capital Asset bond proceeds (\$21.345 million), Aviation revenues (\$4 million), and WASD revenues (\$4 million) (total program cost \$81.047 million; \$29.109 million in FY 2024-25; capital program #2000003595)

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Projection FY 23-24	Proposed FY 24-25
Advertising	0	0	0	0	5
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	0	0	85
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	0	0	0	0	14
Utilities	0	0	0	0	22

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

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual	Actual	Budget	Proposed	(dollars in thousands)	Total Funding		Total Positions	
	FY 21-22	FY 22-23	FY 23-24	FY 24-25		Expenditure By Program	Budget FY 23-24	Proposed FY 24-25	Budget FY 23-24
Revenue Summary					Strategic Area: General Government				
General Fund Countywide	0	0	0	3,522	Administration	0	1,311	0	7
General Fund UMSA	0	0	0	945	Credit and Collections	0	8,105	0	77
Bond Proceeds	0	0	0	9,599	Office of Enterprise	0	12,066	0	56
Code Fines / Lien Collections	0	0	0	1,523	Strategies				
Credit and Collections	0	0	0	6,582	Process and Control	0	5,804	0	33
Fees for Services	0	0	0	2,648	Management				
IT Funding Model	0	0	0	2,467	Total Operating Expenditures	0	27,286	0	173
Total Revenues	0	0	0	27,286					
Operating Expenditures Summary									
Salary	0	0	0	17,867					
Fringe Benefits	0	0	0	8,236					
Other Operating	0	0	0	795					
Charges for County Services	0	0	0	358					
Capital	0	0	0	30					
Total Operating Expenditures	0	0	0	27,286					
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 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE	TOTAL
Revenue									
Aviation Revenues	0	1,333	2,667	0	0	0	0	0	4,000
Capital Asset Series 2022A	13,029	8,316	0	0	0	0	0	0	21,345
Bonds									
Future Financing	0	18,127	33,575	0	0	0	0	0	51,702
WASD Future Funding	0	1,333	2,667	0	0	0	0	0	4,000
Total:	13,029	29,109	38,909	0	0	0	0	0	81,047
Expenditures									
Strategic Area: GG									
Information Technology	13,029	29,109	38,909	0	0	0	0	0	81,047
Total:	13,029	29,109	38,909	0	0	0	0	0	81,047

FUNDED CAPITAL PROGRAMS

(dollars in thousands)

ENTERPRISE RESOURCE PLANNING - OPTIMIZATION AND UPDATES

PROGRAM #: 200003595



DESCRIPTION: Update the state-of-the-art, comprehensive, integrated ERP application (INFORMS) through County initiatives impacting optimization plans for Human Resources and Payroll, strategic sourcing for procurement, and other critical functions; and to ensure continuity of County operations

LOCATION: Countywide
 Throughout Miami-Dade County

District Located: Countywide
District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
Aviation Revenues	0	1,333	2,667	0	0	0	0	0	4,000
Capital Asset Series 2022A Bonds	13,029	8,316	0	0	0	0	0	0	21,345
Future Financing	0	18,127	33,575	0	0	0	0	0	51,702
WASD Future Funding	0	1,333	2,667	0	0	0	0	0	4,000
TOTAL REVENUES:	13,029	29,109	38,909	0	0	0	0	0	81,047
EXPENDITURE SCHEDULE:	PRIOR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
Planning and Design	12,429	19,272	28,434	0	0	0	0	0	60,135
Project Contingency	0	8,192	6,000	0	0	0	0	0	14,192
Technology Hardware/Software	600	1,645	4,475	0	0	0	0	0	6,720
TOTAL EXPENDITURES:	13,029	29,109	38,909	0	0	0	0	0	81,047