

FY 2020 - 21 Proposed Budget and Multi-Year Capital Plan

Finance

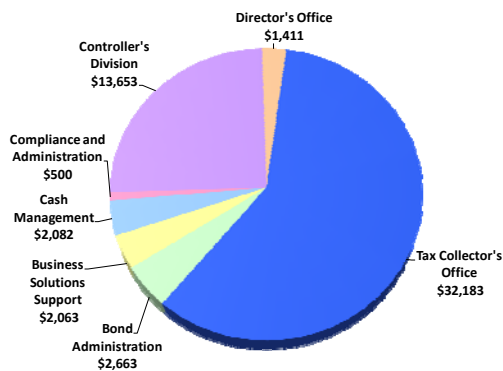
The Finance Department delivers financial services for sound management decision-making and is responsible for financial compliance and guidance, centralized accounting, cash management, business systems solutions, financial and debt management, tax collection and distribution and collection on delinquent accounts owed to County departments.

As part of the General Government strategic area, the Finance Department provides fiscal and accounting controls over resources by processing vendor payments and maintaining the County's general ledger system, as well as providing financial compliance reports. The Department collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all local taxing authorities within Miami-Dade County, local business tax receipts and convention and tourist taxes. The Department also acts as an agent on behalf of the State of Florida to issue automobile, vessel, mobile home and hunting and fishing licenses; invests surplus funds and maintains sufficient cash balances in compliance with Florida Statutes and County ordinances; and manages the County's debt financing and debt issuances.

The Finance Department serves all County departments, as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with all departments and directly with the Office of the Mayor, the County Attorney's Office, the Office of the Clerk, the Office of Management and Budget, the Office of the Property Appraiser, the Internal Services Department, the Human Resources Department, the Information Technology Department, departments and municipalities that issue code enforcement citations and outside financial consultants.

FY 2020-21 Proposed Operating Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



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TABLE OF ORGANIZATION

<p>OFFICE OF THE DIRECTOR Formulates and directs financial policy for the County and provides leadership and direction of departmental operations</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">8</td> <td style="text-align: center;">6</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	8	6
<u>FY 19-20</u>	<u>FY 20-21</u>			
8	6			
<p>COMPLIANCE AND ADMINISTRATION Provides administration of departmental activities and monitors countywide payment card industry compliance</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">5</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	0	5
<u>FY 19-20</u>	<u>FY 20-21</u>			
0	5			
<p>BOND ADMINISTRATION Manages the County's debt financing</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">9</td> <td style="text-align: center;">8</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	9	8
<u>FY 19-20</u>	<u>FY 20-21</u>			
9	8			
<p>CASH MANAGEMENT Invests surplus funds in compliance with Florida Statutes, local ordinances and investment policy</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">7</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	7	7
<u>FY 19-20</u>	<u>FY 20-21</u>			
7	7			
<p>CONTROLLER Satisfies legal and mandated requirements; processes vendor payments; maintains County's general ledger accounting structure; provides Countywide data entry and financial reporting</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">140</td> <td style="text-align: center;">132</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	140	132
<u>FY 19-20</u>	<u>FY 20-21</u>			
140	132			
<p>TAX COLLECTOR Administers state laws, local ordinances and policies pertaining to the collection and distribution of current and delinquent County and municipal ad valorem taxes, non-ad valorem assessments, improvement liens, local business tax receipts, waste fees, excise utility taxes, convention and tourist development taxes and license fees (auto, boat, hunting, and fishing) and collection of delinquent accounts owed to County departments</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">241</td> <td style="text-align: center;">250</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	241	250
<u>FY 19-20</u>	<u>FY 20-21</u>			
241	250			
<p>BUSINESS SOLUTIONS SUPPORT Administers, plans, coordinates and provides support for Countywide implementations of various financial business solutions including ERP</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>FY 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">24</td> <td style="text-align: center;">7</td> </tr> </table>	<u>FY 19-20</u>	<u>FY 20-21</u>	24	7
<u>FY 19-20</u>	<u>FY 20-21</u>			
24	7			

The FY 2020-21 total number of full-time equivalent positions is 419.5 FTEs


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DIVISION: DIRECTOR'S OFFICE

The Director's Office is responsible for formulating and directing the overall financial policy of the County.

- Controls accounting and automated financial systems to provide the fiscal integrity depended upon by the public, private sector and financial markets
- Provides oversight and direction for departmental operations
- Serves on Enterprise Resource Planning (ERP) Steering Committee

DIVISION COMMENTS

-  As part of a reorganization performed in FY 2019-20, one Executive Secretary was transferred from the Bond Administration Division into the Office of the Director and three positions were transferred out of the Office of the Director to the Compliance and Administration Division
- The FY 2020-21 Proposed Budget includes transfers from Transportation and Public Works (\$384,000), Transportation Planning Organization (\$43,000), Parks, Recreation and Open Spaces (\$25,000), Regulatory and Economic Resources (\$12,000), Seaport (\$7,000), Internal Services (\$7,000), Tourist Development Tax (\$20,000), Aviation (\$70,000) and Water and Sewer (\$15,000) for accounting and compliance support
- In FY 2019-20, the Department is expected to transfer \$5.899 million to the General Government Investment Fund (GGIF) to fund pay-as-you-go capital projects; the FY 2020-21 Proposed Budget includes a \$5.679 million transfer to the GGIF

DIVISION: CONTROLLER'S DIVISION


The Controller's Division provides fiscal and accounting controls over resources and related appropriations.

- Satisfies legal and mandated reporting requirements including the Comprehensive Annual Financial Report (CAFR), State Controller's Report, state and federal audit reports and the indirect cost allocation plan
- Records, reports on and monitors the County's financial activities
- Processes vendor disbursements
- Monitors County bank accounts to ensure timely reconciliations

Key Department Measures, Strategic Objectives and Resiliency Drivers

Measures	SO	RD	Type	Good	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
					Actual	Actual	Budget	Projection	Target
Percentage of invoices paid within 45 calendar days	ED1-2	ES-3	EF	↑	91%	94%	90%	90%	90%
Percentage of invoices paid within 30 calendar days	ED1-2	ES-3	EF	↑	79%	85%	70%	70%	70%
Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)	GG4-1	LS-1	OC	↑	Awarded	Awarded	Award	Award	Award

DIVISION COMMENTS

-  The FY 2020-21 Proposed Budget includes the addition of two Accountant 1s (\$150,000) and one Assistant Controller (\$159,000) to the Controller Division approved as overages during FY 2019-20; these added positions will assist with end-of-year closing procedures, on-going FEMA compliance and ERP data conversions

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- As part of a reorganization performed in FY 2019-20, two positions were transferred from the Business Solutions Support Division to provide support for increased technological advancements in the Controller Division
- During FY 2019-20, the Department facilitated the collection and reporting of COVID-19 expenditures and is working with the state and federal governments on establishing procedures for potential reimbursements
- The FY 2020-21 Proposed Budget includes a \$2.813 million transfer from the IT Funding Model to support the operations of Image and Workflow Automation (IWA) that is currently transitioning into the County's ERP system Informs (Integrated Financial and Resources Management System)
- In FY 2019-20, the Finance Department transferred six positions to the Human Resource (HR) Department from the Controller's Division to better align the support of Informs with the functions in the HR Department; a transfer of \$275,000 is programed from Finance to HR as they transition functions between the two departments; additional adjustments include the deletion of seven vacant positions in the Controller's Division as the underlying functions are no longer needed*

DIVISION: COMPLIANCE AND ADMINISTRATION

The Compliance and Administration Office is responsible for administering, planning and directing financial and compliance activities for the County, as well as providing departmental support including procurement, budget and human resources.

- Monitors Countywide financial payment card industry compliance and oversees the Attestation of Compliance reporting process
- Oversees compliance for the Board of County Commissioners and Mayor requests
- Provides overall administration of departmental activities
- Coordinates and directs the preparation of the departmental business plan, budget development and continuity of operation plans

DIVISION COMMENTS

- The FY 2020-21 Proposed Budget includes the transfer of three positions from the Director's Office and two positions from the Business Solutions Support Division to create the Compliance and Administration Office; the function of this office is to oversee Payment Card Industry (PCI) compliance and departmental administrative functions

DIVISION: TAX COLLECTOR'S OFFICE

The Tax Collector's primary responsibility is to collect, account for and distribute current and delinquent real and personal property ad valorem taxes and non-ad valorem special assessments, for various state, county, local and municipal taxing authorities and debt collections.

- Administers state laws, local ordinances and policies pertaining to the collection and distribution of taxes; distributes all tax revenues and assessment fees to the taxing authorities
- Collects and distributes Tourist and Convention Development taxes and all tourist taxes (including bed, food and beverage taxes) and issues Local Business Tax Receipts for businesses located in the County
- Serves as an agent of the Florida Department of Highway Safety and Motor Vehicles and the Florida Fish and Wildlife Conservation Commission by issuing state motor vehicle, vessel and mobile home licenses, tag renewals and title applications for automobiles, trucks and mobile homes; collecting and remitting sales tax to the State for the above transactions; and selling various hunting and fishing licenses and permits
- Oversees operation of 25 private auto tag agencies in the County
- Collects delinquent accounts receivable owed to County departments
- Collects code enforcement citations owed on behalf of various departments that enforce the County's code

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Key Department Measures, Strategic Objectives and Resiliency Drivers									
Measures	SO	RD	Type	Good	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
					Actual	Actual	Budget	Projection	Target
Total number of distributions processed*	GG4-1	ES-3	OP	↔	16	16	14	16	14
Debt portfolio fees collected (in thousands)**	GG4-1	ES-3	OC	↑	\$6,777	\$6,954	\$6,782	\$4,978	\$7,286
Total revenue collected on all delinquent debts, inclusive of fees (Countywide; in thousands)**	GG4-1	ES-3	OC	↑	\$22,123	\$22,101	\$22,129	\$16,245	\$23,336
Average number of accounts worked per day per collector	GG4-1	ES-3	EF	↑	46	54	45	50	50
Total dollar-value of web-enabled transactions completed using the online services portal (dollars in millions)	GG1-1	LS-1	OC	↑	\$1,678	\$1,856	\$1,977	\$2,042	\$2,200

* The distribution of taxes has a statutorily required minimum of 14 distributions per year; the Tax Collector may process additional distributions for convenience of operations or as additional customer services

** The FY 2019-20 Projection was revised to include impacts associated with COVID-19

DIVISION COMMENTS

- The FY 2020-21 Proposed Budget finalizes the transfer of the Finance Code Enforcement Administration Unit from the Office of Clerk to the Finance Department; to facilitate this transfer, two overage positions were added in FY 2019-20 to provide reconciliation support functions Accountant 2 (\$95,000) and Accountant 3 (\$105,000)**
- The FY 2020-21 Proposed Budget includes three Finance Section Assistant Managers (\$335,000) approved as overages in FY 2019-20 to assist with increased volume and complexity in Tax Collector operations**
- As part of a reorganization performed in FY 2019-20, four positions were transferred from the Business Solutions Support Division to provide support for increased technological advancements in Tax Collector operations

DIVISION: BOND ADMINISTRATION

The Bond Administration Division is responsible for managing the County's debt financing and coordinating all debt issuances, including swap transactions.

- Accesses the capital markets to provide capital funding as needed by County departments, while providing for stable debt coverage levels
- Analyzes outstanding debt and the needs of the departments to determine the most advantageous financing vehicles
- Prepares and submits the Annual Report to Bondholders encompassing all the County's outstanding bond issues from inception through the fiscal year end
- Provides administrative support to peripheral debt issuing authorities of the County, including the Educational Facilities Authority and Health Facilities Authority
- Makes payments on bonds/loan debt service

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Key Department Measures, Strategic Objectives and Resiliency Drivers									
Measures	SO	RD	Type	Good	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
					Actual	Actual	Budget	Projection	Target
Percentage of debt service payments made timely	GG4-1	LS-1	OC	↑	100%	100%	100%	100%	100%
Bond ratings evaluation by Moody's*	GG4-1	LS-1	OC	↑	Aa2	Aa2	Aa2	Aa2	Aa2
Bond ratings evaluation by Standard and Poor's*	GG4-1	LS-1	OC	↑	AA	AA	AA	AA	AA

* Bond ratings shown are for General Obligation Bonds

DIVISION COMMENTS

- During a departmental reorganization performed in FY 2019-20; one Executive Secretary was transferred from the Bond Division to the Office of the Director to provide administrative support

DIVISION: CASH MANAGEMENT

The Cash Management Division is responsible for investing surplus funds in compliance with Florida Statutes, ordinances and the County's investment policy while maintaining sufficient cash balances to honor the obligations of the County.

- Handles all banking transactions for the County; invests surplus County funds, averaging between \$3 billion to \$4 billion annually
- Monitors the daily diversification of the County's portfolio and distributes earnings on investments

Key Department Measures, Strategic Objectives and Resiliency Drivers									
Measures	SO	RD	Type	Good	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
					Actual	Actual	Budget	Projection	Target
Compliance with investment policy and guidelines	GG4-1	LS-1	OC	↑	100%	100%	100%	100%	100%
Average rate of return earned from County investments*	GG4-1	LS-1	OC	↑	1.59%	2.34%	1.25%	0.60%	0.60%

* The FY 2019-20 Projection and FY 2020-21 Target were revised to include impacts associated with COVID-19

DIVISION COMMENTS

- The FY 2020-21 Proposed Budget includes transfers of \$9,000 from the Water and Sewer Department and \$36,000 from the Aviation Department for cash management activities

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DIVISION: BUSINESS SOLUTIONS SUPPORT

The Business Solutions Support Division is responsible for administering, planning, coordinating and providing support for the Countywide implementation of various financial business solutions, including the future ERP financial modules.

- Provides departmental functional support of the General Ledger, Accounts Payable, E-Commerce, Tax Collection and Delinquent Account Collection Systems and other related financial systems
- Supports the Department in the creation and maintenance of chart of accounts fields and budget controls, application access to ensure proper segregation of duties, financial report generation and validation as well as implementation support for upgrades, fixes and enhancements
- Plans and directs required modifications to above financial systems to meet legislative (BCC, state and federal) requirements
- Assesses departmental business processes, developing and implementing strategic plans and projects that align information technology needs with the Department's financial business functions
- Ensures proper system controls are maintained for the General Ledger, Accounts Payable and Purchasing systems to respond to the annual external financial audit; monitors and provides support to over 5,700 users of these systems
- Coordinates with the Information Technology Department (ITD) and other departments in the implementation of new financial technologies to support Countywide and departmental initiatives, such as ERP implementation

DIVISION COMMENTS

- In FY 2019-20, the Department made adjustments to its table of organization to including transferring out eight positions from Business Solutions Support to improve processes and technological alignment within other departmental divisions as the ERP Project is implemented; two positions were transferred to the Controller Division, four positions were transferred to the Tax Collector and two positions were transferred to the Compliance and Administrative Division
- *In FY 2019-20, the Business Solutions Support Division transferred nine positions for the maintenance and continued development of the County's ERP system; eight positions went to the Office of Management and Budget for the creation of the Strategic Business Management division and one position to HR to support payroll functions; in addition, the FY 2020-21 Proposed Budget includes \$245,000 from the ERP Project to reimburse the Finance Department for ERP Project related expenses as Finance phases out its role in the implementation process and a transfer of \$55,000 from Finance to HR to complete the transition of functions between the two departments*

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The Department's FY 2020-21 Proposed Budget and Multi-Year Capital Plan includes the acquisition and implementation of a credit and collection system to replace the existing application that is outdated and can no longer support the volume and complexity of today's operation; the Department is projecting to complete this project by the close of FY 2020-21 (total project cost \$417,000 programmed in FY 2020-21)

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SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Projection FY 19-20	Proposed FY 20-21
Advertising	54	53	108	93	103
Fuel	0	0	0	0	0
Overtime	93	107	120	144	181
Rent	2,431	2,329	2,521	2,526	2,628
Security Services	252	262	367	329	329
Temporary Services	328	291	1,014	365	471
Travel and Registration	47	55	125	125	132
Utilities	155	168	199	241	244

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Proposed FY 20-21
Revenue Summary				
Ad Valorem Fees	12,794	15,095	13,368	14,116
Auto Tag Fees	14,408	14,009	14,354	14,021
Bond Transaction Fees	2,267	2,373	1,807	1,235
Carryover	9,212	8,947	3,543	5,318
Code Fines / Lien Collections	0	0	1,860	2,094
Credit and Collections	6,777	6,954	6,782	7,287
Local Business Tax Receipt	4,117	4,539	4,111	4,414
Miscellaneous Revenues	0	0	20	0
Other Revenues	4,649	4,771	4,730	4,503
Tourist Tax Fees	4,304	4,487	4,693	4,850
Interdepartmental Transfer	557	0	537	412
Other	2,876	1,280	3,012	2,813
Total Revenues	61,961	62,455	58,817	61,063

Operating Expenditures

Summary

Salary	22,793	24,361	27,551	28,544
Fringe Benefits	8,764	9,593	10,759	11,101
Court Costs	16	56	61	82
Contractual Services	947	894	1,214	1,338
Other Operating	6,281	6,409	7,343	8,100
Charges for County Services	4,286	3,589	4,955	4,935
Grants to Outside Organizations	0	0	0	0
Capital	168	24	497	455
Total Operating Expenditures	43,255	44,926	52,380	54,555

Non-Operating Expenditures

Summary

Transfers	9,757	8,900	6,437	6,508
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	9,757	8,900	6,437	6,508

(dollars in thousands) Expenditure By Program	Total Funding		Total Positions	
	Budget FY 19-20	Proposed FY 20-21	Budget FY 19-20	Proposed FY 20-21
Strategic Area: General Government				
Director's Office	839	1,411	8	6
Controller's Division	13,604	13,653	140	132
Compliance and Administration	0	500	0	5
Tax Collector's Office	31,107	32,183	241	250
Bond Administration	2,618	2,663	9	8
Cash Management	2,056	2,082	7	7
Business Solutions Support	2,156	2,063	24	7
Total Operating Expenditures	52,380	54,555	429	415

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FUTURE	TOTAL
Revenue									
Finance Operating Revenues	2,600	417	0	0	0	0	0	0	3,017
Total:	2,600	417	0	0	0	0	0	0	3,017
Expenditures									
Strategic Area: GG									
E-Government Projects	0	417	0	0	0	0	0	0	417
Facility Improvements	400	2,200	0	0	0	0	0	0	2,600
Total:	400	2,617	0	0	0	0	0	0	3,017

FUNDED CAPITAL PROJECTS

(dollars in thousands)

CREDIT AND COLLECTION SYSTEM REPLACEMENT

PROJECT #: 2000001261

DESCRIPTION: Replace aging credit and collections system

LOCATION: 2525 NW 62 St

Unincorporated Miami-Dade County

District Located: 3

District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
Finance Operating Revenues	0	417	0	0	0	0	0	0	417
TOTAL REVENUES:	0	417	0	0	0	0	0	0	417
EXPENDITURE SCHEDULE:	PRIOR	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
Technology Hardware/Software	0	417	0	0	0	0	0	0	417
TOTAL EXPENDITURES:	0	417	0	0	0	0	0	0	417

RECONFIGURE - 25TH AND 26TH FLOORS

PROJECT #: 2000000975

DESCRIPTION: Reconfigure the Finance area of the 25th and 26th floors to improve work flow and maximize the usage of space to meet current departmental needs

LOCATION: 111 NW 1 St

City of Miami

District Located: 5

District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
Finance Operating Revenues	2,600	0	0	0	0	0	0	0	2,600
TOTAL REVENUES:	2,600	0	0	0	0	0	0	0	2,600
EXPENDITURE SCHEDULE:	PRIOR	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
Furniture Fixtures and Equipment	400	2,200	0	0	0	0	0	0	2,600
TOTAL EXPENDITURES:	400	2,200	0	0	0	0	0	0	2,600

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Department Operational Unmet Needs			
Description	(dollars in thousands)		Positions
	Startup Costs/ Non-Recurring Costs	Recurring Costs	
Implement Phase III for the Credit and Collections section that includes hiring one Credit and Collections Supervisor and 22 Collection Specialists that will focus on debt collections for Jackson Memorial Hospital as well as other delinquent accounts owed to County departments	\$0	\$855	23
Increase departmental on-site reviews for PCI compliance and reporting process as well as implementing new procedures that includes hiring one Regulatory and Compliance Coordinator and an Administrative Officer 1	\$0	\$138	2
Fund six positions (Accountant 4, Finance Manager, Accountant 3, Administrative Officer 1, Finance Section Manager and Accountant 2) to increase standardization of GASB pronouncements interpretations, oversight of wire transfers and to provide training on accounting and reporting functions, as well as assisting the Controller Division with administrative functions to include accounts payable, shared services and bank reconciliations	\$0	\$561	6
Hire two Tax Collector Supervisor 1s, a Tax Collector Revenue Specialist and a Tax Record Specialist 2 to increase oversight of the Tax Collector's delinquent, refund and paralegal units as a result of increased workload and complexity	\$0	\$301	4
Total	\$0	\$1,855	35