

MEMORANDUM

Agenda Item No. 11(A)(2)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: November 4, 2025

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution amending Resolution No. R-73-07; directing the County Mayor to provide the Commission Auditor with real-time access to administrative control systems or applications used to monitor each department's budgeted operating revenues and expenditures, including carryover, authorized position counts and vacancies, and actual financial and budgetary data; directing the Commission Auditor to develop a dashboard relating to such information for use by the Board of County Commissioners by no later than February 28, 2026

Resolution No. R-1087-25

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Danielle Cohen Higgins.



Geri Bonzon-Keenan
County Attorney

GBK/ks



MEMORANDUM (Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: November 4, 2025

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(2)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Statement of social equity required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☐ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, majority plus one ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3) (h) or (4)(c) ____, CDMP 9 vote requirement per 2-116.1(4)(c) (2) ____) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(2)
11-4-25

RESOLUTION NO. R-1087-25

RESOLUTION AMENDING RESOLUTION NO. R-73-07; DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO PROVIDE THE COMMISSION AUDITOR WITH REAL-TIME ACCESS TO ADMINISTRATIVE CONTROL SYSTEMS OR APPLICATIONS USED TO MONITOR EACH DEPARTMENT'S BUDGETED OPERATING REVENUES AND EXPENDITURES, INCLUDING CARRYOVER, AUTHORIZED POSITION COUNTS AND VACANCIES, AND ACTUAL FINANCIAL AND BUDGETARY DATA; DIRECTING THE COMMISSION AUDITOR TO DEVELOP A DASHBOARD RELATING TO SUCH INFORMATION FOR USE BY THE BOARD OF COUNTY COMMISSIONERS BY NO LATER THAN FEBRUARY 28, 2026

WHEREAS, the Board of County Commissioners ("Board") under section 1.01(A) of the Home Rule Charter serves as the "legislative and governing body" for Miami-Dade County ("County"); and

WHEREAS, sections 5.03(B) and (C) of the Home Rule Charter vest the Board with the authority and responsibility over certain aspects of the financial administration of the County, including but not limited to, adopting a "budget," establishing "working capital, revolving, pension, or trust funds," and transferring "any unencumbered appropriation balance, or any portion thereof, from one department, fund, or agency to another, subject to the provisions of ordinance"; and

WHEREAS, under section 9.10 of the Home Rule Charter, the Office of Commission Auditor ("Commission Auditor") is charged with the responsibility to provide the Board with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of commission policies; and

WHEREAS, under section 2-481 of the Miami-Dade County Code of Ordinances, the Commission Auditor has the authority to access all books and records of all departments, boards, agencies, and other entities of the County; and

WHEREAS, on January 25, 2007, in desiring to maintain the financial viability of the County through sound financial management practices, the Board passed Resolution R-73-07 directing the Administration to submit to the Board “up-to-date quarterly financial reports on the revenues and expenditures of County departments”; and

WHEREAS, the Administration’s quarterly reports, organized by strategic area, include information about each department’s budgeted operating revenues and expenditures, authorized position counts and vacancies and actual data for the relevant quarter; and

WHEREAS, the Administration in the past has failed to deliver timely quarterly reports, including having recently delivered the quarterly reports for the first and second quarters of Fiscal Year 2024-25 on August 15, 2025, well past the required deadline; and

WHEREAS, the delay in obtaining the County’s quarterly financial reports hinders and impairs the Board’s ability to exercise its oversight responsibilities over the financial administration of the County and ensure compliance with approved budgetary and funding requirements; and

WHEREAS, obtaining as much financial information as possible not only in a timely manner but also in real-time is crucial for the Board to effectively and responsibly exercise its oversight responsibilities over the financial administration of the County; and

WHEREAS, in the past, the Commission Auditor has developed or is in the process of developing, on his own initiative or following Board directives, numerous specialized dashboards to provide the Board and its staff with access to quick real-time updates on various relevant

information, including Board-issued directives (“Directives Dashboard”), district legislative history (“Legislative History Dashboard”), conveyances of County property under the affordable housing program (“County Property Conveyances Dashboard”), financial summary of commissioners’ funds (“Commissioners’ Funds Dashboard”), and performance of Board-awarded contracts (“Procurement Dashboard”); and

WHEREAS, the various specialized dashboards developed and managed by the Commission Auditor have been extremely successful in providing the Board with quick real-time access to information, as opposed to static and untimely periodic reports, that assist the Board in effectively and efficiently performing its powers, duties, and responsibilities; and

WHEREAS, this Board desires to replicate the success of previous specialized dashboards by deploying a Budget Dashboard that provides the Board and its staff with access to as much available real-time budgetary and financial information as possible in order to assist the Board in effectively and efficiently performing its fiscal and budgetary powers, duties, and responsibilities; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board amends Resolution No. R-73-07 to require that the Board be provided with quick real-time available budgetary and information in addition to the required static quarterly financial reports and directs the County Mayor or County Mayor’s designee to provide the Commission Auditor with real-time access, in accordance with section 2-481 of the County Code, to the systems, databases, and applications used by the County to monitor each department’s budgeted operating revenues and expenditures, including carryover, authorized position counts and vacancies, and actual financial and budgetary data.

Section 2. The Commission Auditor is directed to utilize the information provided in section 1 to develop a Budget Dashboard, using legally available funding, for use by this Board and its staff to have access to as much real-time available information as possible about each department's budgeted operating revenues and expenditures, including carryover, authorized position counts and vacancies, and actual financial and budgetary data for the Board to effectively and responsibly comply with its fiscal and budgetary powers, duties, and responsibilities.

Section 3. The Commission Auditor is directed to develop the Budget Dashboard within 90 days of the effective date of this resolution. The Budget Dashboard is expected to be operational and available for use by this Board and its staff by no later than February 28, 2026. If the Budget Dashboard is not operational and available for use by this Board and its staff within 90 days of the effective date of this resolution, the Commissioner Auditor shall prepare monthly written reports setting forth the status of the progress on the directives set forth in sections 1 and 2 as well as the expected completion date of the Budget Dashboard. Pursuant to rule 5.06(j) of the Board's Rules of Procedure, the completed report(s) shall be placed on an agenda of the full Board without committee review.

The Prime Sponsor of the foregoing resolution is Commissioner Danielle Cohen Higgins. It was offered by Commissioner **Roberto J. Gonzalez** , who moved its adoption. The motion was seconded by Commissioner **Natalie Milian Orbis** and upon being put to a vote, the vote was as follows:

Anthony Rodriguez, Chairman	aye		
Kionne L. McGhee, Vice Chairman	absent		
Marleine Bastien	aye	Juan Carlos Bermudez	aye
Sen. René García	aye	Oliver G. Gilbert, III	aye
Roberto J. Gonzalez	aye	Keon Hardemon	aye
Danielle Cohen Higgins	aye	Eileen Higgins	aye
Natalie Milian Orbis	aye	Raquel A. Regalado	aye
Micky Steinberg	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 4th day of November, 2025. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.



MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

JUAN FERNANDEZ-BARQUIN, CLERK

By: Basia Pruna
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

A handwritten signature in blue ink, consisting of the letters "JDV", is written over a horizontal line.

Jose D. Vazquez