

FY 2025-26 Proposed Budget and Multi-Year Capital Plan

Internal Compliance

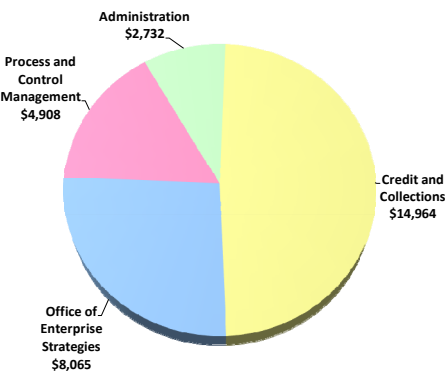
The Internal Compliance Department (ICD) was created in FY25 as a result of the establishment of the new Constitutional Offices in order for the administration to continue and expand its capacity to remain in compliance with its contractual and legislative obligations. ICD supports the Enterprise Resource Planning (ERP) system and is responsible for credit and collections and P-card compliance.

ICD examines the operations of County government to ensure efficient operation, detect and mitigate risks for the proper collection of public funds, while establishing best practices. ICD collects outstanding debts on behalf of the Clerk, Jackson Health System and other County departments. ICD is also responsible for the oversight, implementation, management, and optimization of the County’s ERP system. ICD maintains the administration of County credit card applications and compliance monitoring for purchases approved by County’s Department Directors or their designees.

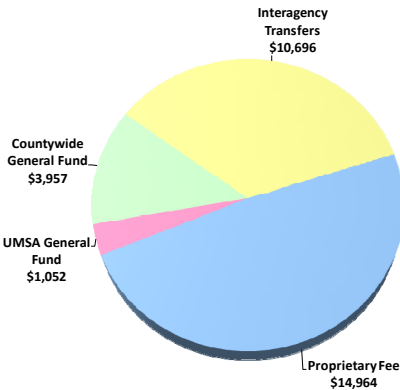
ICD provides increased accountability and efficiencies for County Departments who in turn serve the County’s residents and taxpayers.

FY 2025-26 Proposed Operating Budget

Expenditures by Activity
(dollars in thousands)

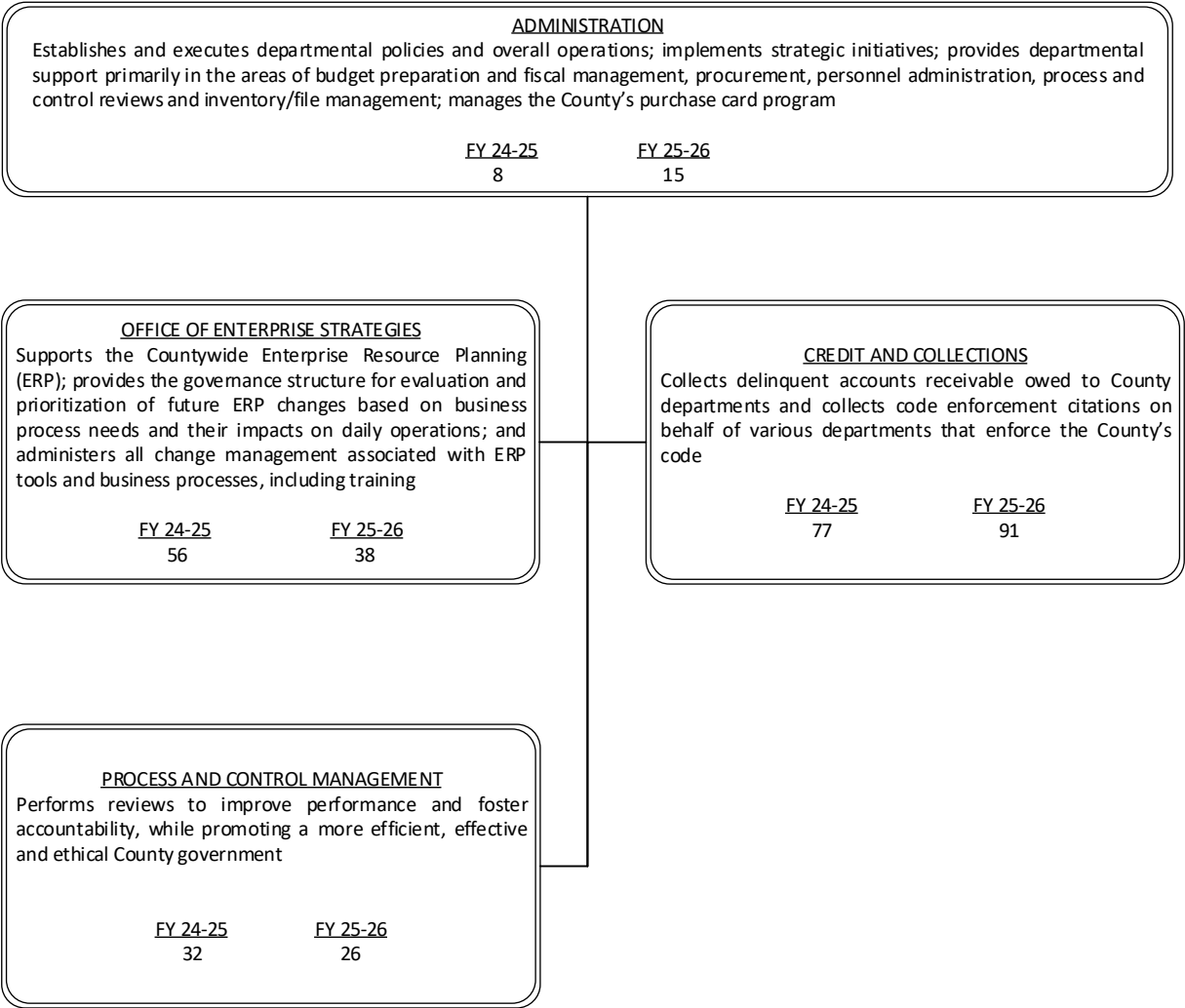


Revenues by Source
(dollars in thousands)



FY 2025-26 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION



The FY 2025-26 total number of full-time equivalent positions is 170

FY 2025-26 Proposed Budget and Multi-Year Capital Plan

DIVISION: ADMINISTRATION

The Administration Division establishes and executes departmental policies, oversees overall operations and implements strategic initiatives.

- Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, process and control reviews and inventory/file management
- Manages the County's purchase card program

DIVISION COMMENTS

- **The FY 2025-26 Proposed Budget reflects the creation of 9 overage positions totaling \$1,125,000 in the Administration Division; the positions consist of two positions in General Administration (\$241,000), four positions in Human Resources (\$509,000) and three positions in P-Card Services (\$375,000); the additional positions address the increased demand levels in these work units for a department of this size and complexity**
- *As part of our commitment to ensuring long-term financial stability, strengthening essential services, and improving operational efficiency, the FY 2025-26 Proposed Budget includes the elimination/reduction of an Administrative Secretary (\$106,000)*
- *As part of our commitment to ensuring long-term financial stability, strengthening essential services, and improving operational efficiency, the FY 2025-26 Proposed Budget includes the elimination/reduction of a Senior Advisor (\$310,000)*

DIVISION: CREDIT AND COLLECTIONS

The 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, as well as Jackson Health and its physicians.
- Collects code enforcement citations owed on behalf of various departments that enforce the County's code.

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Strategic Plan Objectives							
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 							
Departmental Objectives	Performance Measures	Measure Type	Good Direction	FY 22-23	FY 23-24	FY 24-25	FY 25-26
				Actual	Actual	Budget	Target
Maximize revenues through intensive collection activity	Debt portfolio fees collected (in thousands)	OC	↑	\$6,968	\$6,356	\$7,791	\$7,616
	Total revenue collected on all delinquent debts, inclusive of fees*	OC	↑	\$23,332,253	\$21,399,345	\$24,345,000	\$28,758,709
	Average number of accounts worked per day per collector	EF	↑	56	43	45	45
	Code enforcement citations administered annually**	OP	↔	103,384	155,157	97,920	120,000

*Prior year Actuals have been revised due to changes in data collection tools

**Prior year Actuals have been revised due to changes in data collection tools; FY 23-24 Actual reflects the resumption of citation issuances after the pandemic by the Animal Services Department

DIVISION COMMENTS

- The FY 2025-26 Proposed Budget includes the addition of 14 positions totaling \$1,255,000, including one Credit and Collections Supervisor (\$106,000) and 13 ICD Credit and Collection Specialists (\$1,149,000)

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.

- Deploys effective and reliable technology solutions that support Miami-Dade County services

Strategic Plan Objectives							
<ul style="list-style-type: none"> GG3-1: Deploy effective and reliable technology solutions that support Miami-Dade County services 							
Departmental Objectives	Performance Measures	Measure Type	Good Direction	FY 22-23	FY 23-24	FY 24-25	FY 25-26
				Actual	Actual	Budget	Target
Provide effective planning and support for County departments and Constitutional Office enterprise resource planning systems	Employee satisfaction with INFORMS services (score out of 5)	OC	↑	3.26	3.42	3.50	3.50

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DIVISION COMMENTS

- The FY 2025-26 Proposed Budget reflects a reduction of 17 positions in the Office of Enterprise Strategies Division as a result of the change in the Division's primary focus to system stabilization and maintenance (\$4,077,000)
- As part of our commitment to ensuring long-term financial stability, strengthening essential services, and improving operational efficiency, the FY 2025-26 Proposed Budget includes the elimination/reduction of the Director of Enterprise Strategies position (\$420,000)

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 22-23	FY 23-24	FY 24-25	FY 25-26
				Actual	Actual	Budget	Target
Conduct reviews aimed at operational efficiencies and effectiveness	Amount collected from assessments	OC	↑	\$1,151,347	\$1,875,422	\$1,500,000	\$1,500,000
	Internal reports issued	OP	↔	50	51	50	50
	Amount assessed from reviews *	OC	↑	\$1,808,741	\$642,844	\$3,000,000	\$3,000,000
	Percentage of internal reports issued within 90 days of fieldwork completion	EF	↑	82%	76%	50%	50%

*Developing targets for the assessment amounts is difficult as they can fluctuate depending on the review

DIVISION COMMENTS

- As part of our commitment to ensuring long-term financial stability, strengthening essential services, and improving operational efficiency, the FY 2025-26 Proposed Budget includes the elimination/reduction of 6 positions totaling \$882,000; the positions consist of one Process and Control Management Division Director position (\$322,000), one Internal Compliance Senior (\$121,000), three Internal Compliance Associates (\$349,000) and one Internal Compliance Assistant (\$90,000)

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2025-26 Proposed Budget and Multi-Year Capital Plan includes INFORMS updates to support the optimization of 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 (\$62,916 million), Capital Asset bond proceeds (\$31,406 million), Aviation revenues (\$2 million), and WASD revenues (\$2 million) (total program cost \$98.624 million; \$23.02 million in FY 2025-26; capital program #2000003595)

FY 2025-26 Proposed Budget and Multi-Year Capital Plan

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Projection FY 24-25	Proposed FY 25-26
Advertising	0	0	5	8	7
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	85	373	402
Security Services	0	0	0	4	4
Temporary Services	0	0	0	0	0
Travel and Registration	0	0	14	58	58
Utilities	0	0	22	49	46

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Proposed FY 25-26
Revenue Summary				
General Fund Countywide	0	0	3,522	3,957
General Fund UMSA	0	0	945	1,052
Bond Proceeds	0	0	9,599	0
Code Fines / Lien Collections	0	0	1,523	5,142
Credit and Collections	0	0	6,582	9,822
Fees for Services	0	0	2,648	2,631
IT Funding Model	0	0	2,467	8,065
Total Revenues	0	0	27,286	30,669

Operating Expenditures

Summary

Salary	0	0	17,867	17,124
Fringe Benefits	0	0	8,236	7,622
Court Costs	0	0	0	97
Contractual Services	0	0	0	953
Other Operating	0	0	795	2,128
Charges for County Services	0	0	358	2,666
Capital	0	0	30	79
Total Operating Expenditures	0	0	27,286	30,669

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

(dollars in thousands)	Total Funding		Total Positions	
	Budget FY 24-25	Proposed FY 25-26	Budget FY 24-25	Proposed FY 25-26
Expenditure By Program				
Strategic Area: General Government				
Administration	1,737	2,732	8	15
Credit and Collections	8,105	14,964	77	91
Office of Enterprise Strategies	12,066	8,065	56	38
Process and Control Management	5,378	4,908	32	26
Total Operating Expenditures	27,286	30,669	173	170

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FUTURE	TOTAL
Revenue									
Aviation Revenues	0	0	0	2,151	0	0	0	0	2,151
Capital Asset Series 2022A	30,900	0	0	0	0	0	0	0	30,900
Bonds									
Capital Asset Series 2024A	466	0	0	0	0	0	0	0	466
Bonds									
Future Financing	714	23,020	21,843	17,379	0	0	0	0	62,956
WASD Future Funding	0	0	0	2,151	0	0	0	0	2,151
Total:	32,080	23,020	21,843	21,681	0	0	0	0	98,624
Expenditures									
Strategic Area: GG									
Information Technology	32,080	23,020	21,843	21,681	0	0	0	0	98,624
Total:	32,080	23,020	21,843	21,681	0	0	0	0	98,624

FUNDED CAPITAL PROGRAMS

(dollars in thousands)

ENTERPRISE RESOURCE PLANNING - OPTIMIZATION AND UPDATES

PROGRAM #: 2000003595

DESCRIPTION: Update the state-of-the-art, comprehensive, integrated ERP application (INFORMS) to optimize 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	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	FUTURE	TOTAL
Aviation Revenues	0	0	0	2,151	0	0	0	0	2,151
Capital Asset Series 2022A Bonds	30,900	0	0	0	0	0	0	0	30,900
Capital Asset Series 2024A Bonds	466	0	0	0	0	0	0	0	466
Future Financing	714	23,020	21,843	17,379	0	0	0	0	62,956
WASD Future Funding	0	0	0	2,151	0	0	0	0	2,151
TOTAL REVENUES:	32,080	23,020	21,843	21,681	0	0	0	0	98,624
EXPENDITURE SCHEDULE:	PRIOR	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	FUTURE	TOTAL
Project Contingency	714	2,091	2,202	2,828	0	0	0	0	7,835
Technology Hardware/Software	31,366	20,929	19,641	18,853	0	0	0	0	90,789
TOTAL EXPENDITURES:	32,080	23,020	21,843	21,681	0	0	0	0	98,624