

RESULTS-ORIENTED GOVERNING

For many years, Miami-Dade County has been recognized internationally for our achievements in implementing a result-oriented government culture. Guided by a Strategic Plan – developed with significant input from the community in setting priorities – each year County departments update their Business Plans. The annual budget is the funding needed for that fiscal year to support the activities of the departments to meet the goals and objectives of the Strategic Plan. Using a balanced scorecard approach, we monitor performance results and produce quarterly performance and financial reports for the community. The management of our organization is data driven and flexible to react to changes in our community.

The Strategic Plan, Business Plans, Budget and Quarterly Reports are all available on our website.

Strategic Plan

<http://www.miamidade.gov/performance/2012-strategic-plan.asp>

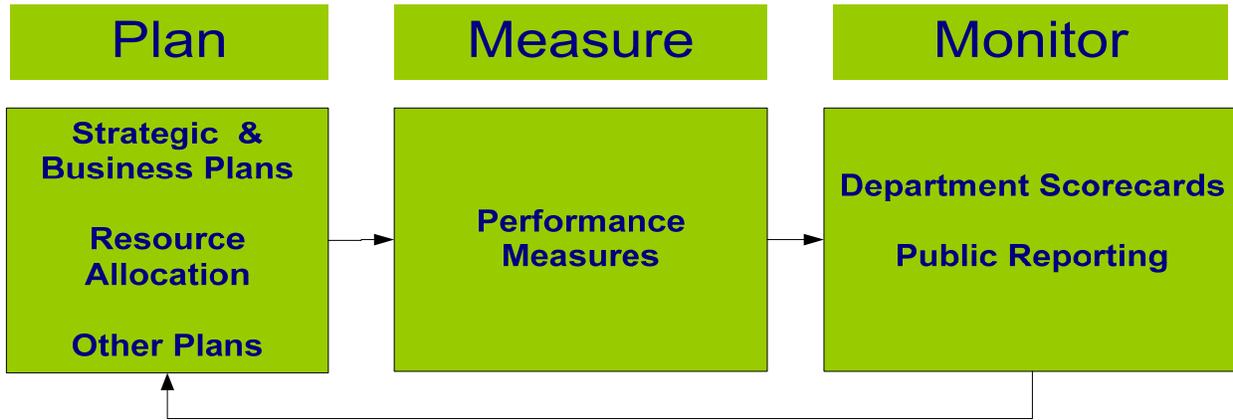
Business Plans and Quarterly Performance Reports

<http://www.miamidade.gov/performance/business-plans.asp>

Budget and Quarterly Financial Reports

<http://www.miamidade.gov/budget/>

Through the adoption of the “Governing for Results” Ordinance (05-136), the Board of County Commissioners (BCC) committed the County to revitalizing and strengthening its public services through a series of management processes: strategic planning, business planning, aligned resource allocation, accountability, measurement, monitoring, and review. To communicate this management approach and to enhance its understanding among all our employees, the Governing for Results framework is often expressed in terms of “Plan, Measure, Monitor.”



The Strategic Plan is the foundation for the management of our organization and is intended to be complementary to community strategies, as well as supportive of community priorities such as improving transportation, expanding the availability of affordable housing, and enhancing community resilience. It defines the County’s vision, mission, guiding principles, goals, objectives, strategies and key performance indicators. It is a strategic roadmap – one that articulates where we want to be, how we will get there, and how we will know when we have arrived.

An annual budget is a financial, operating, and capital plan for the coming fiscal year. It provides an outline of service levels provided to the citizen and public capital investments in the community, to be used by both our customers and us. Miami-Dade County’s budget document is a tool that serves five purposes:

FY 2016-17 Adopted Budget and Multi-Year Capital Plan



- *Prioritization:* County resources that address needs identified by the Mayor, the Board of County Commissioners (BCC), and the County's strategic plan are prioritized through this process.
- *Information:* The budget document is the primary way for the County to explain to the public what it intends to do with the taxes and fees it collects. Through the budget document, the public can see how and where tax dollars and other revenues raised by the County will be spent.
- *Planning:* The budget process is an annual plan for management of the County to coordinate and schedule programs and services to address the County's priorities.
- *Evaluation:* The budget is used to help determine how well services are provided and how successful the County is in meeting the community's needs.
- *Accountability:* The budget is a tool for legally authorizing public expenditures and to account for and control the use of public resources.

The annual budget is determined for a fiscal year, which is the twelve-month cycle that comprises the jurisdiction's reporting period. The State of Florida and certain federal programs have different fiscal years than the County. The County's fiscal year starts on October 1 and ends September 30 of the following year. This Adopted Budget is for the period October 1, 2016 to September 30, 2017 and is shown as either "FY 2016-17" or "FY 16-17."

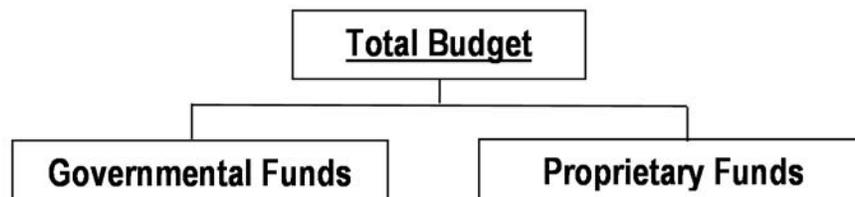
The County employs a balanced scorecard approach to track departmental performance. A balanced scorecard is a framework that combines strategic non-financial performance measures with traditional financial metrics to give managers and executives a more 'balanced' view of organizational performance. Our scorecards include measures from four perspectives: learning and growth, business process, customer service, and financial.



In these volumes, we join together the elements of the strategic plan (overall organizational goals and objectives), the business plans (departmental objectives and measures), the budget (allocation of personnel and funding), and the scorecards (actual and target performance measures) in each departmental narrative. The narratives are organized by Strategic Area, placing similar services together to reinforce the cross-functional teams working together to meet the same goals and objectives.

OUR FINANCIAL STRUCTURE

The Miami-Dade County Budget is comprised of appropriations in various funds. A fund is a set of self-balancing accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives, as required by special regulations, restrictions, or limitations. Miami-Dade County's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Only governmental funds and proprietary funds are appropriated as part of the annual budget. Governmental funds account for most of the County's basic services. Taxes, intergovernmental revenues, charges for services, and proceeds from bond sales principally support the activities reported in these funds. There are nine enterprise funds reported in the County's annual financial report that are considered proprietary funds. The budget ordinance that is presented to the BCC in September for the two public budget hearings follows this fund structure.



GOVERNMENTAL FUNDS

The General Fund is the County's primary operating fund. All financial activity not included within a proprietary (or enterprise) fund is included in the General Fund. Within the General Fund, the operating budget separates Countywide expenditures (for regional services) from UMSA expenditures (for municipal services). That separation ensures that residents pay only for the services they receive. Some services are easy to differentiate: health care, mass transit, correctional facilities operations and support, and elections, for example are all countywide services. Many departments, including Miami-Dade Police, Parks, Recreation and Open Spaces, Transportation and Public Works, and Regulatory and Economic Resources, however, provide both regional and municipal services and their general fund subsidies are allocated between the Countywide revenues and UMSA revenues as appropriate. Each department's allocation is reviewed annually.

Police services provided in the unincorporated area are similar to police services provided by municipal police departments. These services include uniform police patrols, general investigative services, school crossing guard program services, and community-based crime prevention programs. Criminal and other specialized investigative activities primarily serve the unincorporated area, but also provide support to municipalities on an as needed basis. Those costs are allocated between the Countywide and UMSA budgets based on relative workloads during the previous fiscal year. Countywide police functions are generally the sheriff's functions and include the crime laboratory, court services, civil process, warrants, public corruption investigations, and portions of the communications and records bureaus. The expenditures of overall support functions such as the director's office, the legal and professional compliance bureaus, and information technology services are allocated in accordance with the overall department-wide allocation between Countywide and UMSA budgets. Non-reimbursed costs of police presence supporting municipal police departments at events of countywide significance are also considered countywide functions. The allocation of the police subsidy is 32 percent to the Countywide budget and 68 percent to the UMSA budget for FY 2016-17.