

Results-Oriented Governing BUDGET PROCESS

Charter Review Task Force

August 28, 2017



Statutory Requirements

- State Statute allows for the designation of a County Budget Officer to prepare and present a tentative budget to the Board for adoption
- Revenues must be budgeted at 95 percent
- Reserves for contingencies may be included but cannot exceed ten percent of the total budget
- Both County Charter and State Statute requires a summary to be published and the BCC hold hearings on and adopt a budget on or before the dates required in law
- State Statute allows for the BCC to amend the Budget for that year

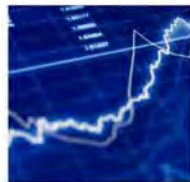


County Charter/Code

- Mayor sets priorities and submits budget address in March
- Mayor prepares a propose budget between June 1 and July 15 containing a complete financial plan including operating and capital budgets
- Mayor presents the Proposed Budget to the Board of County Commissioners (BCC) and a committee of the whole with a public hearing is held before the Board adopts the tentative millage rates
- County Charter requires a budget summary to be published and the BCC to hold public hearings and adopt a budget on or before the dates required in law
- Commission Auditor, Finance Director, and OMB Director participate in a professional Revenue Estimating process
- Prior to the first budget hearing, the BCC holds a Committee of the Whole to review and discuss the Mayor's proposed budget and any amendments to such budget
- The Commission Committee having jurisdiction over budgetary matters reviews all new proposed fees, rates or charges in the Mayor's Proposed Budget prior to the Committee of the Whole
- The Commission Committee having jurisdiction over budgetary matters reviews any proposed changes to the Mayor's Proposed Budget and forward any recommendations to the Board regarding the Proposed Budget



Budget Development Process Timeline



December - January
Budget forecasting for coming year



July 18
Maximum tax rates adopted by County Commission



January - April
Departmental budget preparation and meetings



August
Notices of Property Taxes mailed; Commission workshops held



March
Mayor's budget address

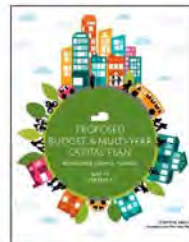


September 5
First public budget hearing

September 19
Second public budget hearing



July 1
Tax Roll Released



October 1
New budget becomes effective



July 10
Proposed Budget presented



TRIM (Truth-In-Millage) Timeline

(days below are from roll certification)

Number of Days	Date Range	Activity
Day 95	Sept 19 to Oct 3	Hold Final Budget Hearing
Between day 65 and 85	Sept 3 to Sept 18	Hold First Budget Hearing
Within 55 days	August 24	Property Appraiser mails out TRIM notices
Within 35 days	August 4	Administration notifies Property Appraiser of Proposed Millage Rates
Between day 15 and 35	July 15 to August 3	BCC sets the Proposed Millage Rates
Within 15 days	July 1 to July 15	Mayor must submit Proposed Budget to the BCC
Day 1	July 1 or later	Property Appraiser Certifies Tax Roll



Budget Submissions and Review

- Personnel
 - Organizational Charts v. Staffing Charts
 - Overhead v. Direct Service
 - Span of Control
- Operating Expenses
 - Line items v. activities
 - Quarterly Reports
 - Reports from BAT and RFRO
- Results
 - Alignment of Budget to Strategic Plan



Access to Information

- OMB Website includes:
 - Budget Development Documents
 - Departmental Business Plans and Scorecards
 - Committee Presentations (if applicable)
 - Quarterly Budget Reports
 - Revenue Estimating Documents
 - Budget Public Meeting Presentations (three languages)
 - Budget Hearing Documents
 - Proposed and Adopted Budget Documents



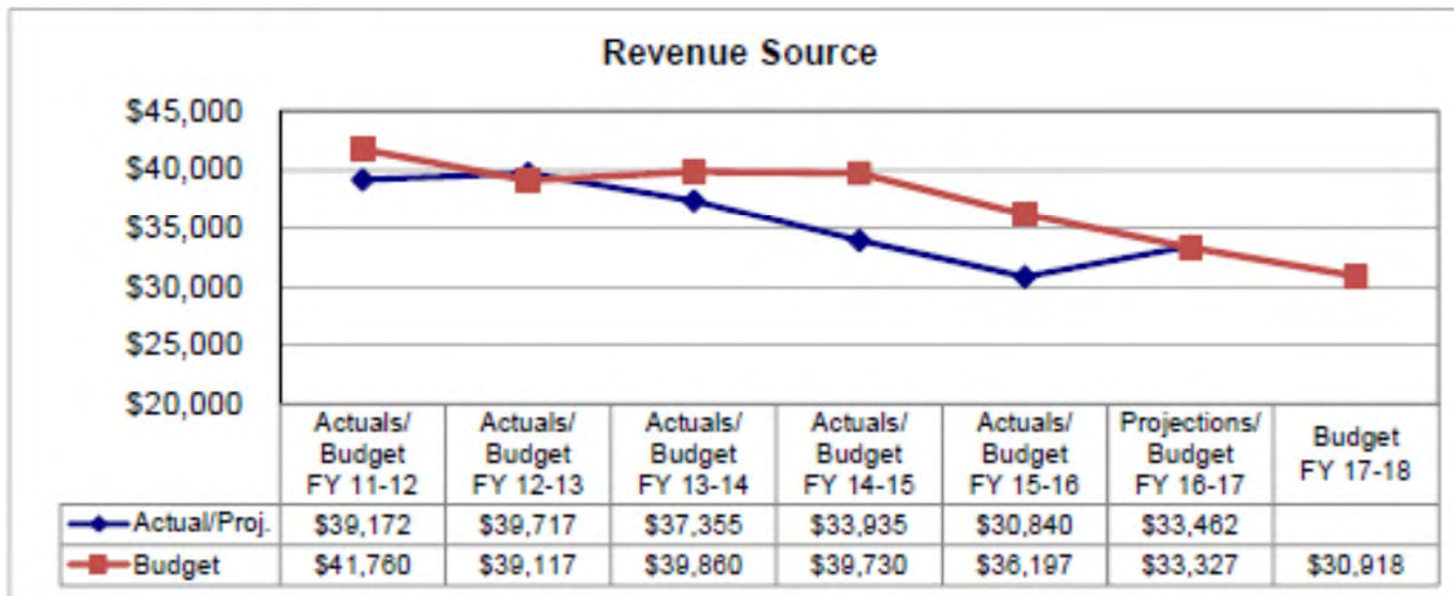
Budget Forecasting - Revenues

- Revenue Estimating Conference

Department: General Government

Revenue Source: Communications Services Tax

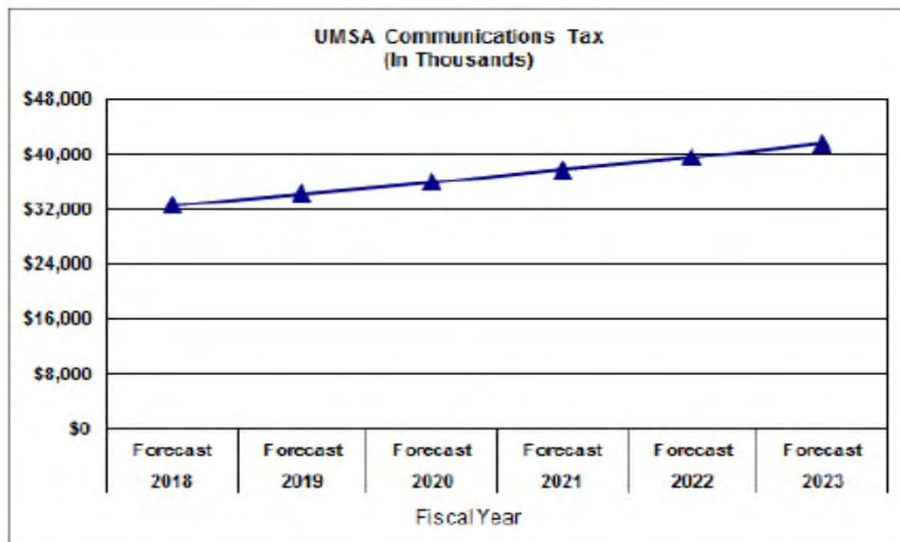
Historical Data (\$ in 000s)



Budget Forecasting - Revenues

- Five year forecast

Communications Tax



Description: Also known as the unified or simplified tax. Replaces utility tax on telephone and other telecommunication services, the cable television franchise fee, telecommunications franchise fee, and communications permit fee.

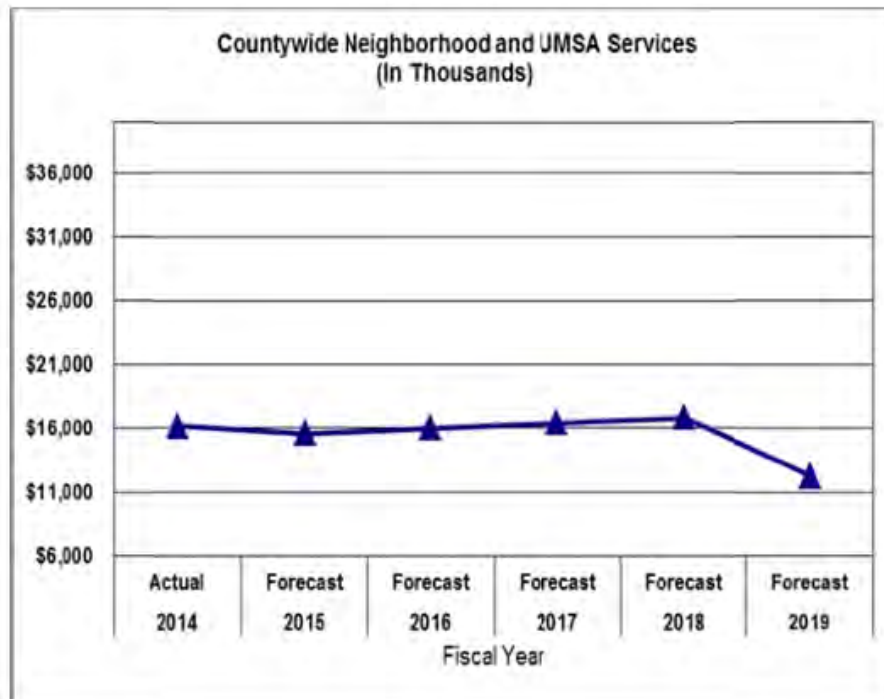
Fiscal Year	Growth
2018-19	5.00%
2019-20	5.00%
2020-21	5.00%
2021-22	5.00%
2022-23	5.00%

Comments: Revenues are considered 100 percent UMSA. Projections based on historical trends.



Budget Forecasting - Expenditures

Neighborhood and Infrastructure



Description: Public Works and Waste Management and Animal Services.

Fiscal Year	Growth
2015-16	2.70%
2016-17	2.50%
2017-18	2.70%
2018-19	-27.10%

Comments: Growth based on the county's inflationary rates and the impact of additional dedicated funding for Animal Services. Final payments to Water and Sewer made in FY 2017-18.

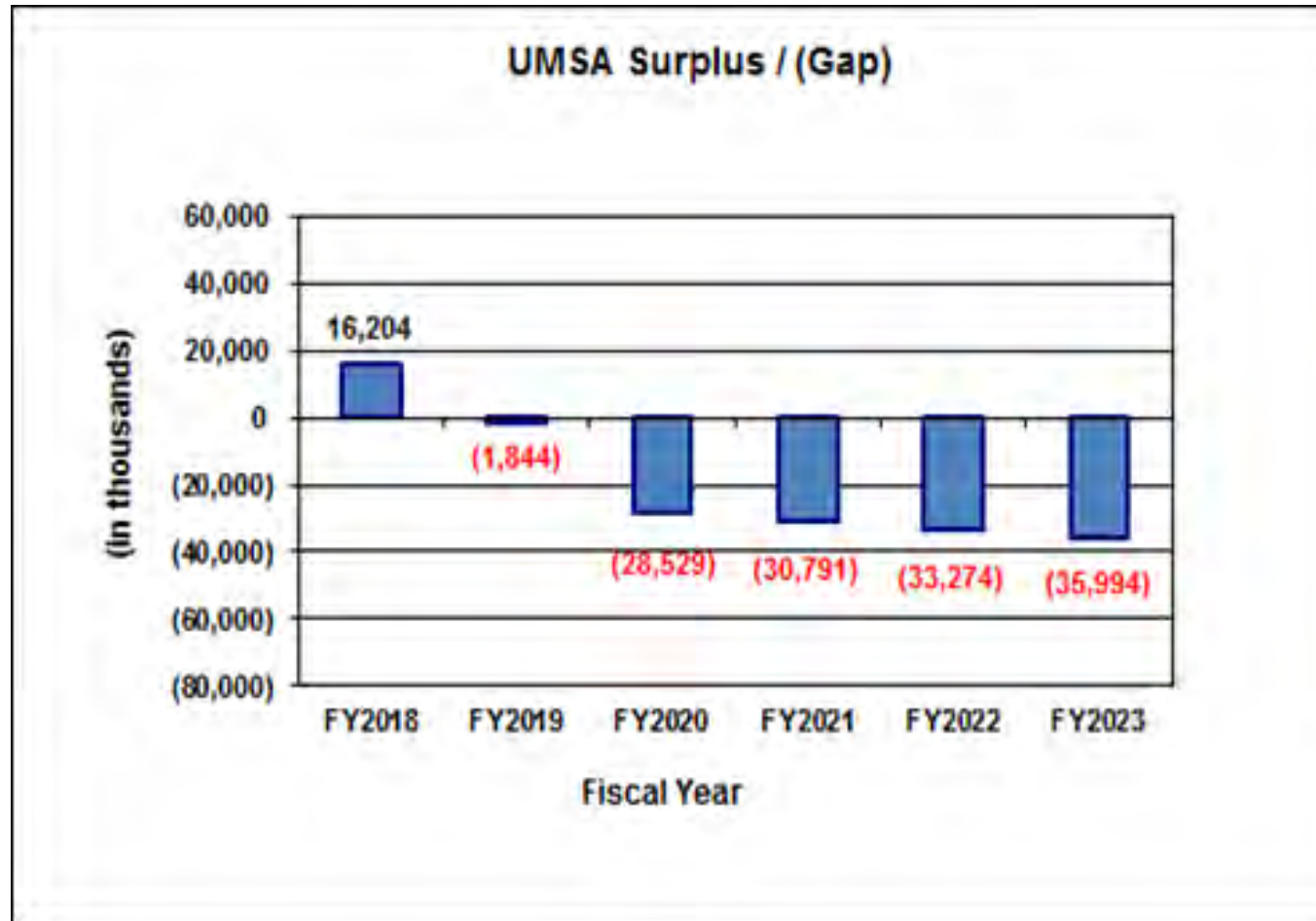


Budget Forecasting

	2018	2019	2020	2021	2022	2023
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
COUNTYWIDE						
Revenues						
Property Tax	\$1,207,840	\$1,268,176	\$1,292,119	\$1,350,271	\$ 1,411,040	\$ 1,474,543
Gas Tax	\$70,480	\$71,185	\$71,897	\$72,616	\$ 73,342	\$ 74,075
Carryover	\$21,118	\$39,708	\$51,026	\$0	\$0	\$0
Interest	\$810	\$850	\$867	\$906	\$ 946	\$ 989
State Revenue Sharing	\$50,532	\$65,678	\$67,648	\$69,677	\$ 71,768	\$ 73,921
Administrative Reimb.	\$39,723	\$40,120	\$40,521	\$40,927	\$ 41,336	\$ 41,749
Sales Tax	\$80,111	\$82,514	\$84,989	\$87,539	\$ 90,165	\$ 92,870
Other	\$16,424	\$16,588	\$16,754	\$16,922	\$ 17,091	\$ 17,262
Total Revenues	\$1,487,037	\$1,584,819	\$1,625,822	\$1,638,857	\$1,705,688	\$1,775,409
Expenses						
Public Safety	\$626,358	\$649,084	\$672,423	\$693,399	\$ 715,242	\$ 737,998
Policy Formulation	\$32,725	\$33,919	\$35,145	\$36,245	\$37,391	\$ 38,585
Transportation	\$201,532	\$212,316	\$271,497	\$295,358	\$318,372	\$ 358,569
Recreation and Culture	\$50,458	\$51,937	\$53,410	\$54,736	\$56,121	\$ 57,564
Neighborhood and Infrastructure	\$33,208	\$44,383	\$35,588	\$36,681	\$37,819	\$ 39,002
Economic Development	\$73,943	\$81,173	\$80,722	\$88,483	\$79,711	\$ 72,823
Health & Human Services	\$265,019	\$278,171	\$284,369	\$295,415	\$306,923	\$ 318,913
General Government	\$164,086	\$182,809	\$218,690	\$226,423	\$195,392	\$201,276
Total Expenses	\$1,447,329	\$1,533,793	\$1,651,846	\$1,726,740	\$1,746,972	\$1,824,731
Surplus/Funding Gaps	\$39,708	\$51,026	-\$26,024	-\$87,884	-\$41,284	-\$49,322



Budget Forecasting



Proposed Budget

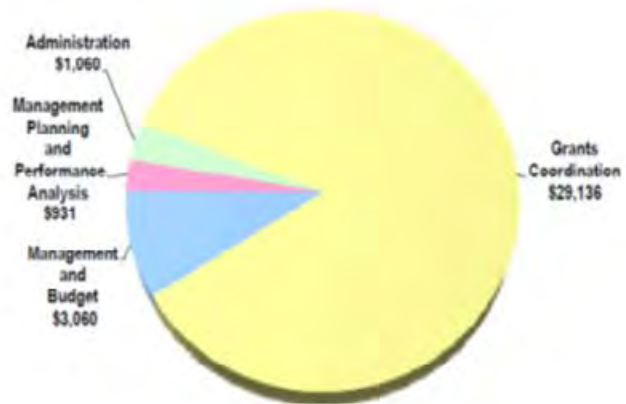
- Budget-In-Brief
 - Includes visual interpretations
- Budget Story
 - Describes the organization, the process, the Proposed Budget
- Summary Data
 - Tables that include operating and capital budget by department for multiple years for comparative purposes
- Narratives
 - Describe each department and portray the budget by activity, illustrating the linkages to the strategic plan



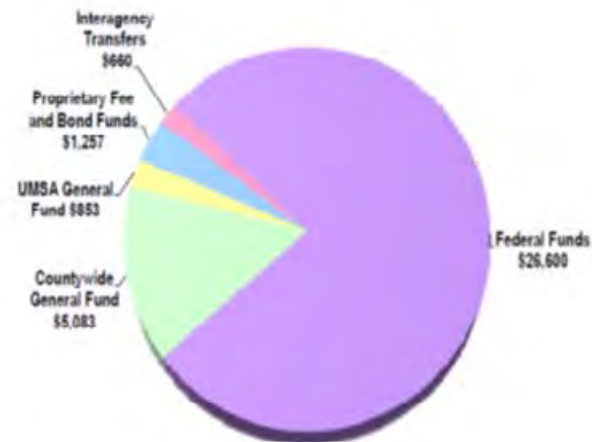
Budget Narratives

FY 2017-18 Proposed Budget

Expenditures by Activity
(dollars in thousands)

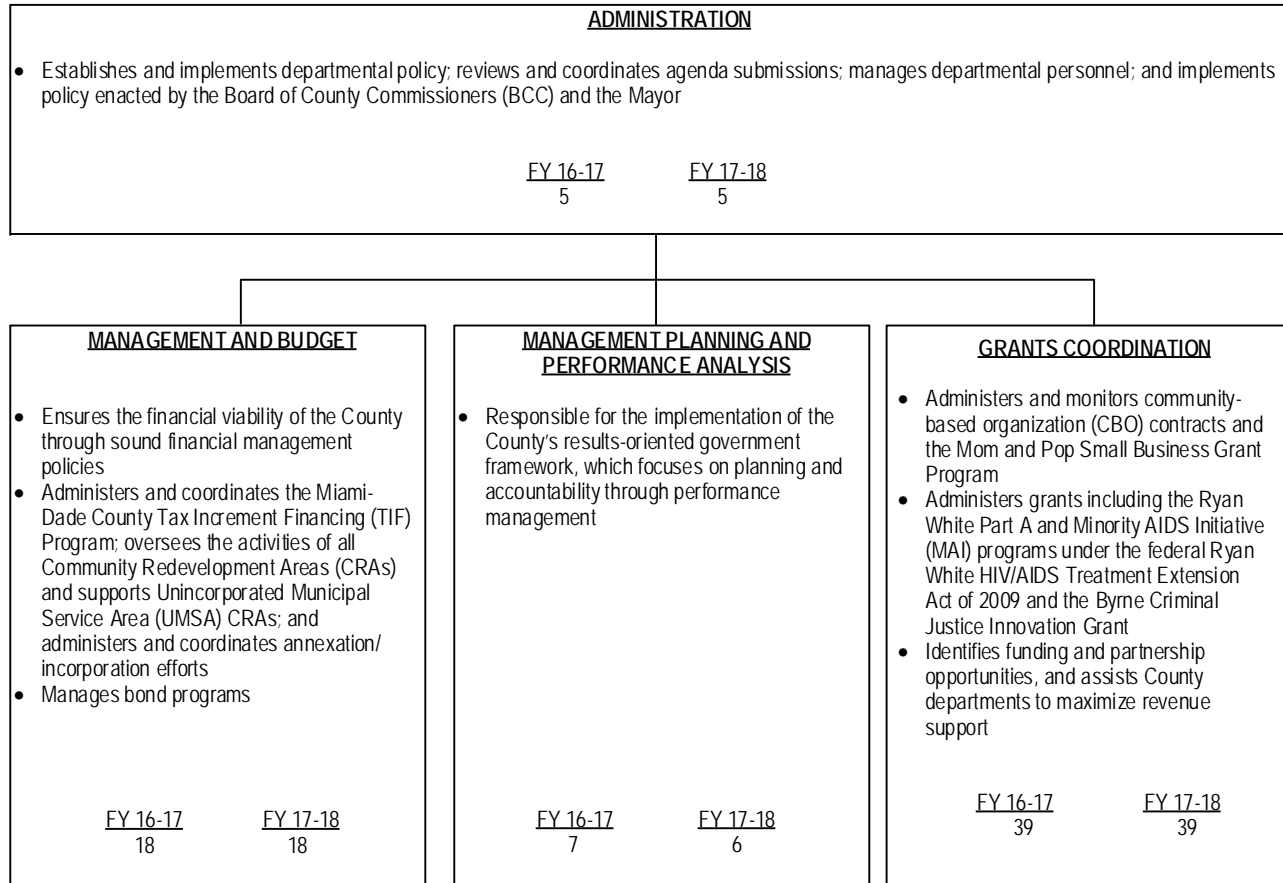


Revenues by Source
(dollars in thousands)



Budget Narratives

TABLE OF ORGANIZATION



The FY 2017-18 total number of full-time equivalent positions is 68 FTEs



Budget Narratives

FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
Revenue Summary				
General Fund Countywide	3,550	3,558	4,432	5,083
General Fund UMSA	1,247	827	929	853
Building Better Communities				
Bond Interest	737	777	900	200
CRA Administrative				
Reimbursement	496	668	707	682
Miscellaneous Revenues	0	300	200	350
QNIP Bond Proceeds	94	30	0	25
Other Miscellaneous Revenues	100	100	100	100
Ryan White Grant	24,373	24,540	26,500	26,500
Interagency Transfers	581	560	417	225
Interfund Transfers	0	0	0	265
Miscellaneous Revenues	0	473	513	170
Total Revenues	31,178	31,833	34,698	34,453

Operating Expenditures

Summary

Salary	5,266	6,228	6,565	6,434
Fringe Benefits	1,529	1,316	1,939	2,001
Court Costs	142	89	1	1
Contractual Services	13,370	15,089	0	0
Other Operating	420	2,725	343	324
Charges for County Services	905	669	814	721
Grants to Outside Organizations	9,433	5,709	24,980	24,916
Capital	18	8	56	56
Total Operating Expenditures	31,083	31,833	34,698	34,453

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	
Expenditure By Program	Budget FY 16-17	Proposed FY 17-18	Budget FY 16-17	Proposed FY 17-18
Strategic Area: Health and Human Services				
Strategic Area: General Government				
Administration	1,129	1,060	5	5
Grants Coordination	29,248	29,402	39	39
Management and Budget	3,291	3,060	18	18
Management Planning and Performance Analysis	1,030	931	7	6
Total Operating Expenditures	34,698	34,453	69	68



Budget Narratives

DIVISION: MANAGEMENT PLANNING AND PERFORMANCE ANALYSIS

The Management Planning and Performance Analysis Division is responsible for the implementation of the County's results-oriented government framework, which focuses on planning and accountability through performance management.

- Coordinates and supports the County's strategic planning and business planning process
- Coordinates implementation of a Countywide performance management process, which focuses on monitoring and reporting activities; coordinates departmental performance reporting
- Conducts management, organizational, and process reviews with operating department personnel, utilizing best practice research
- Conducts and monitors management efficiency projects, including gainsharing programs
- Administers the Management Advisory Consulting Services Pool
- Coordinates the review of Implementing Orders and Administrative Orders and facilitates placement in the budget documents or preparation of agenda items for Board consideration

Strategic Objectives - Measures

- GG4-2: Effectively allocate and utilize resources to meet current and future operating and capital needs

Objectives	Measures			FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
				Actual	Actual	Budget	Projection	Target
Improve alignment and performance of strategic priorities throughout the County	Percentage of Strategic Plan Objectives supported by department business plans	EF	↑	87%	93%	90%	95%	95%
	Average number of active users of the County performance management system	IN	↔	799	869	800	800	800
Identify opportunities to improve County operations	Performance analysis projects completed	OC	↑	13	10	12	13	11
	Percentage of active management and supervisory employees with Lean Six Sigma training	OC	↑	7.7%	9.1%	8.75%	10.25%	10.5%



Budget Narratives

<u>Department Operational Unmet Needs</u>			
Description	(dollars in thousands)		Positions
	Startup Costs/ Non Recurring Costs	Recurring Costs	
Hire two Senior Business Analysts and one Assistant Business Analyst to address the increased workload due to the incorporation efforts being considered	\$10	\$380	3
Hire one Senior Business Analyst and one Business Analyst to allow for more comprehensive budget and performance monitoring	\$15	\$415	2
Hire three Contracts Officers to perform enhanced monitoring of community-based organizations	\$10	\$225	3
Total	\$35	\$1,020	8



Budget Narratives

CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FUTURE	TOTAL
Revenue									
BBC GOB Financing	34,864	13,021	20,522	5,264	3,528	2,500	0	14,503	94,202
BBC GOB Series 2005A	1,057	0	0	0	0	0	0	0	1,057
BBC GOB Series 2008B	1,103	0	0	0	0	0	0	0	1,103
BBC GOB Series 2008B-1	3,483	0	0	0	0	0	0	0	3,483
BBC GOB Series 2011A	22,492	0	0	0	0	0	0	0	22,492
BBC GOB Series 2013A	8,759	0	0	0	0	0	0	0	8,759
BBC GOB Series 2014A	17,470	0	0	0	0	0	0	0	17,470
Capital Asset Series 2007 Bond Proceeds	39,657	3,986	0	0	0	0	0	0	43,643
Capital Asset Series 2010 Bonds	69,877	0	0	0	0	0	0	0	69,877
Capital Outlay Reserve	250	0	0	0	0	0	0	0	250
Comm. Dev. Block Grant	645	16	0	0	0	0	0	0	661
Department Operating Revenue	320	0	0	0	0	0	0	0	320
FEMA Hazard Mitigation Grant	438	0	0	0	0	0	0	0	438
FUMD Work Order Fund	1,466	325	0	0	0	0	0	0	1,791
ISD Operating Revenue	5,264	1,290	383	0	0	0	0	0	6,937
Total:	207,145	18,638	20,905	5,264	3,528	2,500	0	14,503	272,483
Expenditures									
Strategic Area: PS									
Computer and Systems Automation	0	600	0	0	0	0	0	0	600
Facility Improvements	4,026	117	0	0	0	0	0	0	4,143
Strategic Area: RC									
Facility Improvements	50	650	0	0	0	0	0	0	700
Strategic Area: NI									
Infrastructure Improvements	645	16	0	0	0	0	0	0	661
Strategic Area: HH									
New Affordable Housing Units	65,439	8,770	14,908	0	0	0	0	3,211	92,328
Strategic Area: ED									
Community Development Projects	1,203	577	2,914	2,364	0	0	0	1,292	8,350
Strategic Area: GG									
ADA Accessibility Improvements	4,257	1,014	1,000	1,000	1,028	0	0	0	8,299
Computer and Systems Automation	1,000	500	0	0	0	0	0	0	1,500
Facility Improvements	14,707	1,303	400	400	0	0	0	0	16,810
Fleet Improvements	4,113	590	0	0	0	0	0	0	4,703
Infrastructure Improvements	151	200	383	0	0	0	0	0	734
New Facilities	108,683	3,972	1,000	1,500	2,500	2,500	0	10,000	130,155
Physical Plant Improvements	2,871	329	300	0	0	0	0	0	3,500
Total:	207,145	18,638	20,905	5,264	3,528	2,500	0	14,503	272,483



Budget Narratives

AMERICANS WITH DISABILITIES ACT BARRIER REMOVAL PROJECTS - BUILDING BETTER COMMUNITIES BOND PROGRAM

PROJECT #: 114964

DESCRIPTION: Remove architectural barriers in County parks and County-owned buildings to increase access for people with disabilities

LOCATION: Various Sites

District Located:

Countywide

Various Sites

District(s) Served:

Countywide



REVENUE SCHEDULE:	PRIOR	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	FUTURE	TOTAL
BBC GOB Financing	660	1,000	1,000	1,000	1,028	0	0	0	4,688
BBC GOB Series 2005A	720	0	0	0	0	0	0	0	720
BBC GOB Series 2008B	900	0	0	0	0	0	0	0	900
BBC GOB Series 2008B-1	586	0	0	0	0	0	0	0	586
BBC GOB Series 2011A	368	0	0	0	0	0	0	0	368
BBC GOB Series 2013A	127	0	0	0	0	0	0	0	127
BBC GOB Series 2014A	45	0	0	0	0	0	0	0	45
TOTAL REVENUES:	3,406	1,000	1,000	1,000	1,028	0	0	0	7,434
EXPENDITURE SCHEDULE:	PRIOR	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	FUTURE	TOTAL
Construction	2,178	728	833	829	949	0	0	0	5,516
Permitting	41	0	0	0	0	0	0	0	41
Planning and Design	843	84	0	0	0	0	0	0	927
Project Administration	294	90	78	69	32	0	0	0	562
Project Contingency	50	98	90	103	47	0	0	0	388
TOTAL EXPENDITURES:	3,406	1,000	1,000	999	1,028	0	0	0	7,434



Budget Narratives

UNFUNDED CAPITAL PROJECTS

PROJECT NAME	LOCATION	(dollars in thousands)
		ESTIMATED PROJECT COST
140 WEST FLAGLER BUILDING - VARIOUS BUILDING IMPROVEMENTS	140 W Flagler St	3,500
911/311 ANSWERPOINT, TECHNOLOGY AND TRAFFIC CENTER (LIGHTSPEED) FUTURE PHASES	11500 NW 25 St	43,700
FACILITIES - REPAIR AND MAINTENANCE	Various Sites	113,000
FLEET FACILITIES - CAPITAL IMPROVEMENTS	Various Sites	189,247
UNFUNDED TOTAL		349,447



Questions and Comments

Thank you!

Our Website:

<http://www.stage8.miamidade.gov/sites/departments/management/2017-18-proposed-budget.page>

